



General Assembly

January Session, 2015

Committee Bill No. 1

LCO No. 5233



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Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING TAX FAIRNESS AND ECONOMIC DEVELOPMENT.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective July 1, 2016*) (a) For purposes of this
2 section, "state, municipal or tribal property" means all real property
3 described in subsection (a) of section 12-19a of the general statutes, and
4 "college and hospital property" means all real property described in
5 subsection (a) of section 12-20a of the general statutes.

6 (b) Notwithstanding the provisions of sections 12-19a and 12-20a of
7 the general statutes, for fiscal years commencing on and after July 1,
8 2016, all state grants in lieu of property taxes for state, municipal or
9 tribal property and college and hospital property shall be such that
10 each municipality shall receive a grant in lieu of taxes in an amount
11 equal to that paid to the municipality pursuant to sections 12-19a and
12 12-20a of the general statutes for the fiscal year commencing July 1,
13 2014. Any funds appropriated for state grants in lieu of property taxes
14 in excess of the total grant in lieu of taxes to all municipalities for the
15 fiscal year commencing July 1, 2014, shall be paid to each municipality
16 of the state in accordance with this section. On or before January first,

17 annually, the Secretary of the Office of Policy and Management shall
18 determine the amount due, as a state grant in lieu of taxes, to each
19 municipality in this state wherein college and hospital property and
20 state, municipal or tribal property, except that which was acquired and
21 used for highways and bridges, but not excepting property acquired
22 and used for highway administration or maintenance purposes, is
23 located. The grant payable to any town under the provisions of this
24 section in the fiscal year commencing July 1, 2016, and each fiscal year
25 thereafter shall be equal to the total of:

26 (1) One hundred per cent of the property taxes that would have
27 been paid with respect to any facility designated by the Commissioner
28 of Correction, on or before August first of each year, to be a
29 correctional facility administered under the auspices of the
30 Department of Correction or a juvenile detention center under
31 direction of the Department of Children and Families that was used for
32 incarcerative purposes during the preceding fiscal year. If a list
33 containing the name and location of such designated facilities and
34 information concerning their use for purposes of incarceration during
35 the preceding fiscal year is not available from the Secretary of the State
36 on August first of any year, the Commissioner of Correction shall, on
37 said date, certify to the Secretary of the Office of Policy and
38 Management a list containing such information;

39 (2) One hundred per cent of the property taxes that would have
40 been paid with respect to that portion of the John Dempsey Hospital
41 located at The University of Connecticut Health Center in Farmington
42 that is used as a permanent medical ward for prisoners under the
43 custody of the Department of Correction. Nothing in this section shall
44 be construed as designating any portion of The University of
45 Connecticut Health Center John Dempsey Hospital as a correctional
46 facility;

47 (3) One hundred per cent of the property taxes that would have
48 been paid on any land designated within the 1983 Settlement

49 boundary and taken into trust by the federal government for the
50 Mashantucket Pequot Tribal Nation on or after June 8, 1999;

51 (4) Subject to the provisions of subsection (c) of section 12-19a of the
52 general statutes, sixty-five per cent of the property taxes that would
53 have been paid with respect to the buildings and grounds comprising
54 Connecticut Valley Hospital in Middletown;

55 (5) With respect to any town in which more than fifty per cent of the
56 property is state-owned real property, one hundred per cent of the
57 property taxes that would have been paid with respect to such state-
58 owned property;

59 (6) Forty-five per cent of the property taxes that would have been
60 paid with respect to all municipally owned airports; except for the
61 exemption applicable to such property, on the assessment list in such
62 town for the assessment date two years prior to the commencement of
63 the state fiscal year in which such grant is payable. The grant provided
64 pursuant to this section for any municipally owned airport shall be
65 paid to any municipality in which the airport is located, except that the
66 grant applicable to Sikorsky Airport shall be paid one-half to the town
67 of Stratford and one-half to the city of Bridgeport;

68 (7) Forty-five per cent of the property taxes that would have been
69 paid with respect to any land designated within the 1983 Settlement
70 boundary and taken into trust by the federal government for the
71 Mashantucket Pequot Tribal Nation prior to June 8, 1999, or taken into
72 trust by the federal government for the Mohegan Tribe of Indians of
73 Connecticut, provided the real property subject to this subdivision
74 shall be the land only, and shall not include the assessed value of any
75 structures, buildings or other improvements on such land; and

76 (8) Notwithstanding the provisions of subdivision (9) of subsection
77 (b) of this section, the grant payable to any municipality with respect
78 to a campus of the United States Department of Veterans Affairs
79 Connecticut Healthcare Systems shall be one hundred per cent.

80 (c) The Secretary of the Office of Policy and Management shall list
81 municipalities based on the percentage of real property on the grand
82 list of each municipality that is exempt from property tax under any
83 provision of the general statutes. Such property shall not include
84 municipally-owned property except for municipally-owned airports.

85 (d) The amount of the grant payable to each municipality in any
86 year for property described in subdivisions (1) to (8), inclusive, of
87 subsection (b) of this section shall be reduced proportionately in the
88 event that the total of such grants in such year exceeds the amount
89 appropriated for the purposes of this section with respect to such year,
90 provided no such grant shall be reduced to an amount less than that
91 received by a municipality pursuant to sections 12-19a and 12-20a of
92 the general statutes for the fiscal year commencing July 1, 2014. The
93 amount of the grant payable to each municipality in any year for all
94 other state, municipal or tribal property and college and hospital
95 property shall be reduced as follows, provided no such grant shall be
96 reduced to an amount less than that received by a municipality
97 pursuant to sections 12-19a and 12-20a of the general statutes for the
98 fiscal year commencing July 1, 2014: (1) The ten municipalities with the
99 highest percentage of tax exempt property on the list prepared by the
100 secretary pursuant to subsection (c) of this section shall each receive a
101 grant in lieu of taxes equal to forty-two per cent of the property taxes
102 that would have been paid to such municipality on college and
103 hospital property; (2) the next twenty municipalities with the highest
104 percentage of tax exempt property on such list shall each receive a
105 grant in lieu of taxes equal to thirty-seven per cent of the property
106 taxes that would have been paid to such municipality on college and
107 hospital property; (3) all municipalities not included in subdivisions
108 (1) to (3), inclusive, of this subsection shall each receive a grant in lieu
109 of taxes equal to thirty-two per cent of the property taxes that would
110 have been paid to such municipality on college and hospital property;
111 (4) the ten municipalities with the highest percentage of tax exempt
112 property on the list prepared by the secretary pursuant to subsection
113 (c) of this section shall each receive a grant in lieu of taxes equal to

114 thirty-two per cent of the property taxes that would have been paid to
115 such municipality on state, municipal or tribal property; (5) the next
116 twenty municipalities with the highest percentage of tax exempt
117 property on such list shall each receive a grant in lieu of taxes equal to
118 twenty-eight per cent of the property taxes that would have been paid
119 to such municipality on state, municipal or tribal property; and (6) all
120 municipalities not included in subdivisions (4) to (6), inclusive, of this
121 section shall each receive a grant in lieu of taxes equal to twenty-four
122 per cent of the property taxes that would have been paid to such
123 municipality on state, municipal or tribal property.

124 (e) Notwithstanding the provisions of subsections (a) to (d),
125 inclusive, of this section, for any town receiving payments under
126 section 15-120ss of the general statutes, property located in such town
127 at Bradley International Airport shall not be included in the calculation
128 of any state grant in lieu of taxes pursuant to this section.

129 (f) The Office of Policy and Management shall report, in accordance
130 with the provisions of section 11-4a of the general statutes, to the joint
131 standing committee of the General Assembly having cognizance of
132 matters relating to finance, revenue and bonding, on or before July 1,
133 2017, and on or before July first annually thereafter until July 1, 2020,
134 with regard to the grants distributed in accordance with this section,
135 and shall include in such reports any recommendations for changes in
136 the grants.

137 Sec. 2. Section 12-19b of the general statutes is repealed and the
138 following is substituted in lieu thereof (*Effective July 1, 2016*):

139 (a) Not later than April first in any assessment year, any town or
140 borough to which a grant is payable under the provisions of section 12-
141 19a or section 1 of this act, as applicable, shall provide the Secretary of
142 the Office of Policy and Management with the assessed valuation of
143 the real property eligible therefor as of the first day of October
144 immediately preceding, adjusted in accordance with any gradual
145 increase in or deferment of assessed values of real property

146 implemented in accordance with section 12-62c, which is required for
147 computation of such grant. Any town which neglects to transmit to the
148 secretary the assessed valuation as required by this section shall forfeit
149 two hundred fifty dollars to the state, provided the secretary may
150 waive such forfeiture in accordance with procedures and standards
151 adopted by regulation in accordance with chapter 54. Said secretary
152 may on or before the first day of August of the state fiscal year in
153 which such grant is payable, reevaluate any such property when, in
154 the secretary's judgment, the valuation is inaccurate and shall notify
155 such town of such reevaluation by certified or registered mail. Any
156 town or borough aggrieved by the action of the secretary under the
157 provisions of this section may, not later than ten business days
158 following receipt of such notice, appeal to the secretary for a hearing
159 concerning such reevaluation. Such appeal shall be in writing and shall
160 include a statement as to the reasons for such appeal. The secretary
161 shall, not later than ten business days following receipt of such appeal,
162 grant or deny such hearing by notification in writing, including in the
163 event of a denial, a statement as to the reasons for such denial. Such
164 notification shall be sent by certified or registered mail. If any town or
165 borough is aggrieved by the action of the secretary following such
166 hearing or in denying any such hearing, the town or borough may not
167 later than ten business days after receiving such notice, appeal to the
168 superior court for the judicial district wherein such town is located.
169 Any such appeal shall be privileged.

170 (b) Notwithstanding the provisions of section 12-19a, section 1 of
171 this act or subsection (a) of this section, there shall be an amount due
172 the municipality of Voluntown, on or before the thirtieth day of
173 September, annually, with respect to any state-owned forest, of an
174 additional sixty thousand dollars, which amount shall be paid from the
175 annual appropriation, from the General Fund, for reimbursement to
176 towns for loss of taxes on private tax-exempt property.

177 Sec. 3. Section 12-19c of the general statutes is repealed and the
178 following is substituted in lieu thereof (*Effective July 1, 2016*):

179 The Secretary of the Office of Policy and Management shall, not
180 later than September fifteenth, certify to the Comptroller the amount
181 due each town or borough under the provisions of section 12-19a or
182 section 1 of this act, as applicable, or under any recomputation
183 occurring prior to said September fifteenth which may be effected as
184 the result of the provisions of section 12-19b, as amended by this act,
185 and the Comptroller shall draw an order on the Treasurer on or before
186 the fifth business day following September fifteenth and the Treasurer
187 shall pay the amount thereof to such town on or before the thirtieth
188 day of September following. If any recomputation is effected as the
189 result of the provisions of section 12-19b, as amended by this act, on or
190 after the August first following the date on which the town has
191 provided the assessed valuation in question, any adjustments to the
192 amount due to any town for the period for which such adjustments
193 were made shall be made in the next payment the Treasurer shall
194 make to such town pursuant to this section.

195 Sec. 4. Subsection (a) of section 12-20b of the general statutes is
196 repealed and the following is substituted in lieu thereof (*Effective July*
197 *1, 2016*):

198 (a) Not later than April first in each year, any municipality to which
199 a grant is payable under the provisions of section 12-20a or section 1 of
200 this act, as applicable, shall provide the Secretary of the Office of Policy
201 and Management with the assessed valuation of the tax-exempt real
202 property as of the immediately preceding October first, adjusted in
203 accordance with any gradual increase in or deferment of assessed
204 values of real property implemented in accordance with section 12-62c,
205 which is required for computation of such grant. Any municipality
206 which neglects to transmit to the Secretary of the Office of Policy and
207 Management the assessed valuation as required by this section shall
208 forfeit two hundred fifty dollars to the state, provided the secretary
209 may waive such forfeiture in accordance with procedures and
210 standards adopted by regulation in accordance with chapter 54. Said
211 secretary may, on or before the first day of August of the state fiscal

212 year in which such grant is payable, reevaluate any such property
213 when, in his or her judgment, the valuation is inaccurate and shall
214 notify such municipality of such reevaluation. Any municipality
215 aggrieved by the action of said secretary under the provisions of this
216 section may, not later than ten business days following receipt of such
217 notice, appeal to the secretary for a hearing concerning such
218 reevaluation, provided such appeal shall be in writing and shall
219 include a statement as to the reasons for such appeal. The secretary
220 shall, not later than ten business days following receipt of such appeal,
221 grant or deny such hearing by notification in writing, including in the
222 event of a denial, a statement as to the reasons for such denial. If any
223 municipality is aggrieved by the action of the secretary following such
224 hearing or in denying any such hearing, the municipality may not later
225 than two weeks after such notice, appeal to the superior court for the
226 judicial district in which the municipality is located. Any such appeal
227 shall be privileged. Said secretary shall certify to the Comptroller the
228 amount due each municipality under the provisions of section 12-20a
229 or section 1 of this act, as applicable, or under any recomputation
230 occurring prior to September fifteenth which may be effected as the
231 result of the provisions of this section, and the Comptroller shall draw
232 his or her order on the Treasurer on or before the fifth business day
233 following September fifteenth and the Treasurer shall pay the amount
234 thereof to such municipality on or before the thirtieth day of
235 September following. If any recomputation is effected as the result of
236 the provisions of this section on or after the January first following the
237 date on which the municipality has provided the assessed valuation in
238 question, any adjustments to the amount due to any municipality for
239 the period for which such adjustments were made shall be made in the
240 next payment the Treasurer shall make to such municipality pursuant
241 to this section.

242 Sec. 5. Subsection (a) of section 12-63h of the general statutes is
243 repealed and the following is substituted in lieu thereof (*Effective July*
244 *1, 2016*):

245 (a) The Secretary of the Office of Policy and Management shall
246 establish a pilot program in up to three municipalities whereby the
247 selected municipalities shall develop a plan for implementation of land
248 value taxation that (1) classifies real estate included in the taxable
249 grand list as (A) land or land exclusive of buildings, or (B) buildings on
250 land; and (2) establishes a different mill rate for property tax purposes
251 for each class, provided the higher mill rate shall apply to land or land
252 exclusive of buildings. The different mill rates for taxable real estate in
253 each class shall not be applicable to any property for which a grant is
254 payable under section 12-19a, [or] 12-20a, or section 1 of this act, as
255 applicable.

256 Sec. 6. Subsection (b) of section 12-64 of the general statutes is
257 repealed and the following is substituted in lieu thereof (*Effective July*
258 *1, 2016*):

259 (b) Except as provided in subsection (c) of this section, any land,
260 buildings or easement to use air rights belonging to or held in trust for
261 the state, not used for purposes attributable to functions of the state
262 government or any other governmental purpose but leased to a person
263 or organization for use unrelated to any such purpose, exclusive of any
264 such lease with respect to which a binding agreement is in effect on
265 June 25, 1985, shall be separately assessed in the name of the lessee and
266 subject to local taxation annually in the name of the lessee having
267 immediate right to occupancy of such land or building, by the town
268 wherein situated as of the assessment day next following the date of
269 leasing pursuant to section 4b-38, as amended by this act. If such
270 property or any portion thereof is leased to any organization which, if
271 the property were owned by or held in trust for such organization,
272 would not be liable for taxes with respect to such property under any
273 of the subdivisions of section 12-81, as amended by this act, such
274 organization shall be entitled to exemption from property taxes as the
275 lessee under such lease, provided such property is used exclusively for
276 the purposes of such organization as stated in the applicable
277 subdivision of [said] section 12-81, as amended by this act, and the

278 portion of such property so leased to such exempt organization shall
279 be eligible for a grant in lieu of taxes pursuant to section 12-19a or
280 section 1 of this act, as applicable. Whenever the lessee of such
281 property is required to pay property taxes to the town in which such
282 property is situated as provided in this subsection, the assessed
283 valuation of such property subject to the interest of the lessee shall not
284 be included in the annual list of assessed values of state-owned real
285 property in such town as prepared for purposes of state grants in
286 accordance with [said] section 12-19a or section 1 of this act, as
287 applicable, and the amount of grant to such town under [said] section
288 12-19a or section 1 of this act, as applicable, shall be determined
289 without consideration of such assessed value.

290 Sec. 7. Subsections (a) to (d), inclusive, of section 3-55j of the general
291 statutes are repealed and the following is substituted in lieu thereof
292 (*Effective July 1, 2016*):

293 (a) Twenty million dollars of the moneys available in the
294 Mashantucket Pequot and Mohegan Fund established by section 3-55i
295 shall be paid to municipalities eligible for a state grant in lieu of taxes
296 pursuant to subdivision (2) of subsection (c) of section [12-19a] 1 of this
297 act in addition to the grants payable to such municipalities pursuant to
298 section [12-19a] 1 of this act subject to the provisions of subsection (b)
299 of this section. Such grant shall be [calculated under the provisions of
300 section 12-19a and shall equal one-third of the additional amount
301 which such municipalities would be eligible to receive if the total
302 amount available for distribution were eighty-five million two
303 hundred five thousand eighty-five dollars and the percentage of
304 reimbursement set forth in section 12-19a were increased to reflect
305 such amount] equal to that paid to the municipality pursuant to this
306 section for the fiscal year commencing July 1, 2014. Any eligible special
307 services district shall receive a portion of the grant payable under this
308 subsection to the town in which such district is located. The portion
309 payable to any such district under this subsection shall be the amount
310 of the grant to the town under this subsection which results from

311 application of the district mill rate to exempt property in the district.
312 As used in this subsection and subsection (c) of this section, "eligible
313 special services district" means any special services district created by a
314 town charter, having its own governing body and for the assessment
315 year commencing October 1, 1996, containing fifty per cent or more of
316 the value of total taxable property within the town in which such
317 district is located.

318 (b) No municipality shall receive a grant pursuant to subsection (a)
319 of this section which, when added to the amount of the grant payable
320 to such municipality pursuant to subdivision (2) of subsection (c) of
321 section [12-19a] 1 of this act, would exceed one hundred per cent of the
322 property taxes which would have been paid with respect to all state-
323 owned real property, except for the exemption applicable to such
324 property, on the assessment list in such municipality for the
325 assessment date two years prior to the commencement of the state
326 fiscal year in which such grants are payable, except that,
327 notwithstanding the provisions of said subsection (a), no municipality
328 shall receive a grant pursuant to said subsection which is less than one
329 thousand six hundred sixty-seven dollars.

330 (c) Twenty million one hundred twenty-three thousand nine
331 hundred sixteen dollars of the moneys available in the Mashantucket
332 Pequot and Mohegan Fund established by section 3-55i shall be paid to
333 municipalities eligible for a state grant in lieu of taxes pursuant to
334 subdivision (1) of subsection (c) of section [12-20a] 1 of this act, in
335 addition to [and in the same proportion as] the grants payable to such
336 municipalities pursuant to section [12-20a] 1 of this act, subject to the
337 provisions of subsection (d) of this section. Such grant shall be equal to
338 that paid to the municipality pursuant to this section for the fiscal year
339 commencing July 1, 2014. Any eligible special services district shall
340 receive a portion of the grant payable under this subsection to the
341 town in which such district is located. The portion payable to any such
342 district under this subsection shall be the amount of the grant to the
343 town under this subsection which results from application of the

344 district mill rate to exempt property in the district.

345 (d) Notwithstanding the provisions of subsection (c) of this section,
346 no municipality shall receive a grant pursuant to said subsection
347 which, when added to the amount of the grant payable to such
348 municipality pursuant to subdivision (1) of subsection (c) of section
349 [12-20a] 1 of this act, would exceed one hundred per cent of the
350 property taxes which, except for any exemption applicable to any
351 private nonprofit institution of higher education, nonprofit general
352 hospital facility or freestanding chronic disease hospital under the
353 provisions of section 12-81, as amended by this act, would have been
354 paid with respect to such exempt real property on the assessment list
355 in such municipality for the assessment date two years prior to the
356 commencement of the state fiscal year in which such grants are
357 payable.

358 Sec. 8. Subsection (g) of section 4b-38 of the general statutes is
359 repealed and the following is substituted in lieu thereof (*Effective July*
360 *1, 2016*):

361 (g) Notwithstanding the provisions of this section, the board of
362 trustees of a constituent unit of the state system of higher education
363 may lease land or buildings, or both, and facilities under the control
364 and supervision of such board when such land, buildings or facilities
365 are otherwise not used or needed for use by the constituent unit and
366 such action seems desirable to produce income or is otherwise in the
367 public interest, provided the Treasurer has determined that such action
368 will not affect the status of any tax-exempt obligations issued or to be
369 issued by the state of Connecticut. Upon executing any such lease, said
370 board shall forward a copy to the assessor or board of assessors of the
371 municipality in which the leased property is located. The proceeds
372 from any lease or rental agreement pursuant to this subsection shall be
373 retained by the constituent unit. Any land so leased for private use and
374 the buildings and appurtenances thereon shall be subject to local
375 assessment and taxation annually in the name of the lessee, assignee or

376 sublessee, whichever has immediate right to occupancy of such land or
377 building, by the town wherein situated as of the assessment day of
378 such town next following the date of leasing. Such land and the
379 buildings and appurtenances thereon shall not be included as property
380 of the constituent unit for the purpose of computing a grant in lieu of
381 taxes pursuant to section 12-19a or section 1 of this act, as applicable,
382 provided, if such property is leased to an organization which, if the
383 property were owned by or held in trust for such organization would
384 not be liable for taxes with respect to such property under section 12-
385 81, as amended by this act, such organization shall be entitled to
386 exemption from property taxes as the lessee under such lease, and the
387 portion of such property exempted and leased to such organization
388 shall be eligible for a grant in lieu of taxes pursuant to [said] section 12-
389 19a or section 1 of this act, as applicable.

390 Sec. 9. Section 4b-39 of the general statutes is repealed and the
391 following is substituted in lieu thereof (*Effective July 1, 2016*):

392 Land, buildings or facilities leased pursuant to section 4b-35 and
393 section 4b-36 shall be exempt from municipal taxation. The value of
394 such land, buildings or facilities shall be used for computation of
395 grants in lieu of taxes pursuant to section 12-19a or section 1 of this act,
396 as applicable.

397 Sec. 10. Section 4b-46 of the general statutes is repealed and the
398 following is substituted in lieu thereof (*Effective July 1, 2016*):

399 On and after July 1, 1995, any property which is subject to an
400 agreement entered into by the Commissioner of Administrative
401 Services for the purchase of such property through a long-term
402 financing contract shall be exempt from taxation by the municipality in
403 which such property is located, during the term of such contract. The
404 assessed valuation of such property shall be included with the
405 assessed valuation of state-owned land and buildings for purposes of
406 determining the state grant in lieu of taxes under the provisions of
407 section 12-19a or section 1 of this act, as applicable.

408 Sec. 11. Section 10a-90 of the general statutes is repealed and the
409 following is substituted in lieu thereof (*Effective July 1, 2016*):

410 The Board of Trustees for the Connecticut State University System,
411 with the approval of the Governor and the Secretary of the Office of
412 Policy and Management, may lease state-owned land under its care,
413 custody or control to private developers for construction of dormitory
414 buildings, provided such developers agree to lease such buildings to
415 such board of trustees with an option to purchase and provided
416 further that any such agreement to lease is subject to the provisions of
417 section 4b-23, prior to the making of the original lease by the board of
418 trustees. The plans for such buildings shall be subject to approval of
419 such board, the Commissioner of Administrative Services and the State
420 Properties Review Board and such leases shall be for the periods and
421 upon such terms and conditions as the Commissioner of
422 Administrative Services determines, and such buildings, while
423 privately owned, shall be subject to taxation by the town in which they
424 are located. The Board of Trustees for the Connecticut State University
425 System may also deed, transfer or lease state-owned land under its
426 care, custody or control to the State of Connecticut Health and
427 Educational Facilities Authority for financing or refinancing the
428 planning, development, acquisition and construction and equipping of
429 dormitory buildings and student housing facilities and to lease or
430 sublease such dormitory buildings or student housing facilities and
431 authorize the execution of financing leases of land, interests therein,
432 buildings and fixtures in order to secure obligations to repay any loan
433 from the State of Connecticut Health and Educational Facilities
434 Authority from the proceeds of bonds issued thereby pursuant to the
435 provisions of chapter 187 made by the authority to finance or refinance
436 the planning, development, acquisition and construction of dormitory
437 buildings. Any such financing lease shall not be subject to the
438 provisions of section 4b-23 and the plans for such dormitories shall be
439 subject only to the approval of the board. Such financing leases shall be
440 for such periods and upon such terms and conditions that the board
441 shall determine. Any state property so leased shall not be subject to

442 local assessment and taxation and such state property shall be
443 included as property of the Connecticut State University System for
444 the purpose of computing a grant in lieu of taxes pursuant to section
445 12-19a or section 1 of this act, as applicable.

446 Sec. 12. Subsection (b) of section 10a-91 of the general statutes is
447 repealed and the following is substituted in lieu thereof (*Effective July*
448 *1, 2016*):

449 (b) Any land so leased to a private developer for rental housing or
450 commercial establishments and the buildings and appurtenances
451 thereon shall be subject to local assessment and taxation annually in
452 the name of the lessee, assignee or sublessee, whichever has immediate
453 right to occupancy of such land or building, by the town wherein
454 situated as of the assessment day of such town next following the date
455 of leasing. Such land shall not be included as property of the
456 Connecticut State University System for the purpose of computing a
457 grant in lieu of taxes pursuant to section 12-19a or section 1 of this act,
458 as applicable.

459 Sec. 13. Section 15-101dd of the general statutes is repealed and the
460 following is substituted in lieu thereof (*Effective July 1, 2016*):

461 Whenever any lessee is required to pay property taxes under this
462 chapter, the assessed valuation of such property subject to the interest
463 of the lessee shall not be included in the annual list of assessed values
464 of state-owned real property in such town as prepared for purposes of
465 state grants in accordance with section 12-19a or section 1 of this act, as
466 applicable, and the amount of grant to such town under [said] section
467 12-19a or section 1 of this act, as applicable, shall be determined
468 without consideration of such assessed value.

469 Sec. 14. Subsection (c) of section 22-26jj of the general statutes is
470 repealed and the following is substituted in lieu thereof (*Effective July*
471 *1, 2016*):

472 (c) The commissioner may lease all or part of one property acquired
473 by him under this section as part of a demonstration project, in
474 accordance with subsection (d) of this section, provided such project is
475 approved by the Secretary of the Office of Policy and Management.
476 Such property may be leased to one or more agricultural users for a
477 period not to exceed five years. Such lease may be renewed for periods
478 not to exceed five years. Any property leased under such
479 demonstration project shall be exempt from taxation by the
480 municipality in which the property is located. The assessed valuation
481 of the property shall be included with the assessed valuation of state-
482 owned land and buildings for purposes of determining the state's
483 grant in lieu of taxes under the provisions of section 12-19a or section 1
484 of this act, as applicable.

485 Sec. 15. Subsection (c) of section 22-2600 of the general statutes is
486 repealed and the following is substituted in lieu thereof (*Effective July*
487 *1, 2016*):

488 (c) The Commissioner of Agriculture may lease, permit or license all
489 or part of said farm to one or more persons for the purpose of
490 engaging in agriculture, as defined in section 1-1. Any such lease,
491 permit or license shall be for a period not to exceed fifteen years and
492 shall contain, as a condition thereof, compliance with the provisions of
493 the permanent conservation easement granted pursuant to subsection
494 (b) of this section. Any such lease, permit or license may be renewed
495 for a period not to exceed fifteen years. Any property leased, permitted
496 or licensed pursuant to this subsection shall be exempt from taxation
497 by the municipality in which said property is located. The assessed
498 valuation of said property shall be included in the assessed valuation
499 of state-owned land and buildings for purposes of determining the
500 state's grant in lieu of taxes pursuant to the provisions of section 12-19a
501 or section 1 of this act, as applicable. Any such lease, permit or license
502 shall be subject to the review and approval of the State Properties
503 Review Board. The State Properties Review Board shall complete a
504 review of each lease, permit or license not later than thirty days after

505 receipt of a proposed lease, permit or license from the Commissioner
506 of Agriculture.

507 Sec. 16. Section 22a-282 of the general statutes is repealed and the
508 following is substituted in lieu thereof (*Effective July 1, 2016*):

509 The Materials Innovation and Recycling Authority, notwithstanding
510 the provisions of subsection (b) of section 22a-208a concerning the
511 right of any local body to regulate, through zoning, land usage for
512 solid waste disposal and section 22a-276, may use and operate as a
513 solid waste disposal area, pursuant to a permit issued under sections
514 22a-208, 22a-208a and 22a-430, any real property owned by said
515 authority on or before May 11, 1984, any portion of which has been
516 operated as a solid waste disposal area, and the authority shall not be
517 subject to regulation by any such body, except that the authority shall
518 pay to the municipality in which such property is located one dollar
519 per ton of unprocessed solid waste received from outside of such
520 municipality and disposed of at the solid waste disposal area by the
521 authority. Any payment shall be in addition to any other agreement
522 between the municipality and the authority. The provisions of section
523 12-19a and section 1 of this act, as applicable, shall not be construed to
524 apply to any such real property.

525 Sec. 17. Section 23-30 of the general statutes is repealed and the
526 following is substituted in lieu thereof (*Effective July 1, 2016*):

527 The Commissioner of Energy and Environmental Protection may,
528 for the purposes specified in section 23-29, lease, for a period of not
529 less than ninety-nine years, any lands within the state, title to which
530 has been acquired by the resettlement administration or other agency
531 of the government of the United States, provided the form of such
532 lease shall be approved by the Attorney General. Said commissioner
533 may enter into cooperative agreements with any branch of the
534 government of the United States regarding the custody, management
535 and use of lands so leased. All lands leased under this section shall, for
536 the purposes of taxation, be considered as owned by the state, and the

537 towns in which such lands are situated shall receive from the state
538 grants in lieu of taxes thereon, as provided in section 12-19a or section
539 1 of this act, as applicable.

540 Sec. 18. Section 32-610 of the general statutes is repealed and the
541 following is substituted in lieu thereof (*Effective July 1, 2016*):

542 The exercise of the powers granted by section 32-602 constitute the
543 performance of an essential governmental function and the Capital
544 Region Development Authority shall not be required to pay any taxes
545 or assessments upon or in respect of the convention center or the
546 convention center project, as defined in section 32-600, levied by any
547 municipality or political subdivision or special district having taxing
548 powers of the state and such project and the principal and interest of
549 any bonds and notes issued under the provisions of section 32-607,
550 their transfer and the income therefrom, including revenues derived
551 from the sale thereof, shall at all times be free from taxation of every
552 kind by the state of Connecticut or under its authority, except for estate
553 or succession taxes but the interest on such bonds and notes shall be
554 included in the computation of any excise or franchise tax.
555 Notwithstanding the foregoing, the convention center and the related
556 parking facilities owned by the authority shall be deemed to be state-
557 owned real property for purposes of sections 12-19a and 12-19b, as
558 amended by this act, and section 1 of this act, and the state shall make
559 grants in lieu of taxes with respect to the convention center and such
560 related parking facilities to the municipality in which the convention
561 center and such related parking facilities are located as otherwise
562 provided in [said] sections 12-19a and 12-19b, as amended by this act,
563 or section 1 of this act, as applicable.

564 Sec. 19. Subsections (a) and (b) of section 32-666 of the general
565 statutes are repealed and the following is substituted in lieu thereof
566 (*Effective July 1, 2016*):

567 (a) Any land on the Adriaen's Landing site leased by the secretary
568 for purposes of site acquisition for an initial term of at least ninety-nine

569 years shall, while such lease remains in effect, be deemed to be state-
570 owned real property for purposes of sections 12-19a and 12-19b, as
571 amended by this act, section 1 of this act and subdivision (2) of section
572 12-81 and the state shall make grants in lieu of taxes with respect to
573 such land to the municipality in which the same is located as otherwise
574 provided in sections 12-19a and 12-19b, as amended by this act, or
575 section 1 of this act, as applicable.

576 (b) Any land that comprises a private development district
577 designated pursuant to section 32-600 and all improvements on or to
578 such land shall, while such designation continues, be deemed to be
579 state-owned real property for purposes of sections 12-19a and 12-19b,
580 as amended by this act, section 1 of this act and subdivision (2) of
581 section 12-81, and the state shall make grants in lieu of taxes with
582 respect to such land and improvements to the municipality in which
583 the same is located as otherwise provided in sections 12-19a and 12-
584 19b, as amended by this act, or section 1 of this act, as applicable.
585 Section 32-666a shall not be applicable to any such land or
586 improvements while designated as part of the private development
587 district.

588 Sec. 20. Subsection (a) of section 12-62m of the general statutes is
589 repealed and the following is substituted in lieu thereof (*Effective July*
590 *1, 2016*):

591 (a) If real property eligible for a grant or for reimbursement of a
592 property tax or a portion thereof under the provisions of sections 12-
593 19a or section 1 of this act, as applicable, 12-20b, as amended by this
594 act, and 12-129p, or any other provision of the general statutes, is
595 located in a town that (1) elected to phase in assessment increases
596 pursuant to section 12-62a of the general statutes, revision of 1958,
597 revised to January 1, 2005, with respect to a revaluation effective on or
598 before October 1, 2005, or (2) elects to phase in assessment increases
599 pursuant to section 12-62c with respect to a revaluation effective on or
600 after October 1, 2006, the assessed valuation of said property as

601 reported to the Secretary of the Office of Policy and Management shall
602 reflect the gradual increase in assessment applicable to comparable
603 taxable real property for the same assessment year.

604 Sec. 21. (NEW) (*Effective October 1, 2016, and applicable to assessment*
605 *years commencing on or after October 1, 2016*) (a) For the purposes of this
606 section:

607 (1) "Base year" means the assessment year commencing on October
608 1, 2014;

609 (2) "Motor vehicle" means a motor vehicle, as defined in section 14-1
610 of the general statutes and snowmobiles;

611 (3) "Municipality" means any town, city or borough, consolidated
612 town and city or consolidated town and borough; and

613 (4) "Taxable value" means seventy per cent of the true and actual
614 value, determined pursuant to section 26 of this act, less three
615 thousand dollars.

616 (b) Except as otherwise provided in section 12-81 of the general
617 statutes, as amended by this act, on and after October 1, 2016, there is
618 hereby imposed a tax on motor vehicles. No other tax may be imposed
619 on motor vehicles by any municipality. Such tax shall be in an amount
620 equal to the uniform state-wide mill rate multiplied by the taxable
621 value of each motor vehicle. Such tax shall be payable by the owner of
622 such vehicle. The uniform state-wide mill rate shall be calculated once
623 on or before October 1, 2016, by the Commissioner of Revenue Services
624 and shall be such that the total tax levied is equal to the amount of the
625 total tax levied by all municipalities on motor vehicles for the base
626 year.

627 (c) The assessed value of each antique, rare or special interest motor
628 vehicle, as defined in section 14-1 of the general statutes, shall not be
629 more than five hundred dollars. The owner of any antique, rare or
630 special interest motor vehicle may be required by the Commissioner of

631 Revenue Services to provide reasonable documentation that such
632 motor vehicle is an antique, rare or special interest motor vehicle,
633 provided the owner of any motor vehicle for which special number
634 plates have been issued pursuant to section 14-20 of the general
635 statutes shall not be required to provide any such documentation.

636 (d) The Department of Revenue Services, in consultation with the
637 Department of Motor Vehicles, shall establish a system to collect and
638 administer such tax annually. The Commissioner of Revenue Services
639 shall segregate the revenue from such tax and shall deposit it into the
640 municipal motor vehicle reimbursement and revenue account
641 established pursuant to section 23 of this act to be used by the
642 Secretary of the Office of Policy and Management pursuant to section
643 23 of this act. On or before the thirty first day of January each year, the
644 Commissioner of Revenue Services shall publish a taxable list of motor
645 vehicles in the state.

646 (e) The tax hereby imposed shall be due and payable not later than
647 July annually and shall be made payable to the Commissioner of
648 Revenue Services. As soon as such tax becomes delinquent, it shall be
649 subject to interest at the rate of one and one-half per cent of such tax
650 for each month or fraction thereof which elapses from the time when
651 such becomes due and payable until the same is paid. The
652 commissioner for good cause may extend the time for paying any
653 amount required to be paid under this chapter if a written request
654 therefor is filed with the commissioner not later than September first.
655 Any person to whom an extension is granted shall pay, in addition to
656 the tax, interest at the rate of one per cent per month or fraction thereof
657 from the date on which the tax would have been due without the
658 extension until the date of payment. Whenever there is an
659 overpayment of the tax imposed by this section, the commissioner
660 shall return to the taxpayer the overpayment.

661 (f) Any tax on a motor vehicle levied by a municipality prior to the
662 effective date of this section that remains unpaid after the effective

663 date of this section shall remain payable to such municipality.

664 Sec. 22. (NEW) (*Effective from passage*) On or before January 1, 2016,
665 the Commissioner of Revenue Services shall adopt regulations, in
666 accordance with the provisions of chapter 54 of the general statutes, to
667 carry out the provisions of section 21 of this act. Such regulations (1)
668 shall set forth the process for administering the tax, including
669 procedures to be followed by the Commissioner of Revenue Services to
670 (A) notify owners of motor vehicles of the tax due, (B) correct, as may
671 be necessary, any tax assessed, and (C) allow taxpayers to appeal the
672 imposition or amount of any tax on a motor vehicle imposed pursuant
673 to section 21 of this act; and (2) may provide procedures for taxation of
674 motor vehicles upon registration with the Department of Motor
675 Vehicles.

676 Sec. 23. (NEW) (*Effective October 1, 2016*) (a) There is established an
677 account to be known as the "municipal motor vehicle reimbursement
678 and revenue account" which shall be a separate, nonlapsing account
679 within the General Fund. The account shall contain any moneys
680 required by law to be deposited in the account. Moneys in the account
681 shall be expended by the Secretary of the Office of Policy and
682 Management for the purpose of distributing the tax on motor vehicles
683 collected pursuant to section 21 of this act to municipalities.

684 (b) The Secretary of the Office of Policy and Management shall
685 annually distribute moneys from such account in the following
686 manner: (1) Each municipality shall receive an amount equal to the
687 total tax levied by such municipality on motor vehicles for the base
688 year unless the total tax on motor vehicles levied pursuant to section
689 21 of this act is less than such total tax levied by all municipalities for
690 the base year, in which case, each municipality shall receive an amount
691 which bears the same proportion as such municipality would have
692 received had the total tax levied pursuant to section 21 of this act been
693 equal to or greater than the total tax levied by all municipalities for the
694 base year; and (2) for the moneys remaining after the distribution

695 pursuant to subdivision (1) of this subsection, (A) fifty per cent of such
696 moneys shall be distributed to each municipality in an amount which
697 bears the same proportion as such municipality's population bears to
698 the total state-wide population; (B) twenty-five per cent of such
699 moneys shall be allocated, in addition to appropriations, to
700 supplement grants payable to municipalities pursuant to section 1 of
701 this act; and (C) twenty-five per cent of such moneys shall be
702 distributed to each municipality in an amount which bears the same
703 proportion as such municipality's population of persons living under
704 the federal poverty level bears in relation to the total state-wide
705 population of persons living under the federal poverty level.

706 Sec. 24. (NEW) (*Effective October 1, 2016, and applicable to assessment*
707 *years commencing on or after October 1, 2016*) (a) Any person who owns a
708 motor vehicle which is not registered with the Commissioner of Motor
709 Vehicles on the first day of October in any assessment year and which
710 is registered subsequent to said first day of October but prior to the
711 first day of August in such assessment year shall be liable for the
712 payment of the motor vehicle tax imposed pursuant to section 21 of
713 this act with respect to such motor vehicle in an amount as hereinafter
714 provided, on the first day of January immediately subsequent to the
715 end of such assessment year. The property tax payable with respect to
716 such motor vehicle on said first day of January shall be in the amount
717 which would be payable if such motor vehicle had been entered in the
718 taxable list of motor vehicles of the Commissioner of Revenue Services
719 on the first day of October in such assessment year if such registration
720 occurs prior to the first day of November. If such registration occurs on
721 or after the first day of November but prior to the first day of August
722 in such assessment year, such tax shall be a pro rata portion of the
723 amount of tax payable if such motor vehicle had been entered in the
724 taxable list of motor vehicles of the Commissioner of Revenue Services
725 on October first in such assessment year to be determined (1) by a
726 ratio, the numerator of which shall be the number of months from the
727 date of such registration, including the month in which registration
728 occurs, to the first day of October next succeeding and the

729 denominator of which shall be twelve, or (2) upon the affirmative vote
730 of the legislative body of the municipality, by a ratio the numerator of
731 which shall be the number of days from the date of such registration,
732 including the day on which the registration occurs, to the first day of
733 October next succeeding and the denominator of which shall be three
734 hundred sixty-five. For purposes of this section the term "assessment
735 year" means the period of twelve full months commencing with
736 October first each year.

737 (b) Whenever any person who owns a motor vehicle which has been
738 entered in the taxable list of motor vehicles of the Commissioner of
739 Revenue Services in any assessment year and who, subsequent to the
740 first day of October in such assessment year but prior to the first day of
741 August in such assessment year, replaces such motor vehicle with
742 another motor vehicle, hereinafter referred to as the replacement
743 vehicle, which vehicle may be in a different classification for purposes
744 of registration than the motor vehicle replaced, and provided one of
745 the following conditions is applicable with respect to the motor vehicle
746 replaced: (1) The unexpired registration of the motor vehicle replaced
747 is transferred to the replacement vehicle, (2) the motor vehicle replaced
748 was stolen or totally damaged and proof concerning such theft or total
749 damage is submitted to the assessor in such town, or (3) the motor
750 vehicle replaced is sold by such person within forty-five days
751 immediately prior to or following the date on which such person
752 acquires the replacement vehicle, such person shall be liable for the
753 payment of motor vehicle tax with respect to the replacement vehicle
754 in an amount as hereinafter provided, on the first day of January
755 immediately subsequent to the end of such assessment year. If the
756 replacement vehicle is replaced by such person with another motor
757 vehicle prior to the first day of August in such assessment year, the
758 replacement vehicle shall be subject to motor vehicle tax as provided in
759 this subsection and such other motor vehicle replacing the replacement
760 vehicle, or any motor vehicle replacing such other motor vehicle in
761 such assessment year, shall be deemed to be the replacement vehicle
762 for purposes of this subsection and shall be subject to motor vehicle tax

763 as provided herein. The motor vehicle tax payable with respect to the
764 replacement vehicle on said first day of January shall be the amount by
765 which subparagraph (A) is in excess of subparagraph (B) as follows:
766 (A) The motor vehicle tax which would be payable if the replacement
767 vehicle had been entered in the taxable list of motor vehicles of the
768 Commissioner of Revenue Services on the first day of October in such
769 assessment year if such registration occurs prior to the first day of
770 November, however if such registration occurs on or after the first day
771 of November but prior to the first day of August in such assessment
772 year, such tax shall be a pro rata portion of the amount of tax payable
773 if such motor vehicle had been entered in the taxable list of motor
774 vehicles of the Commissioner of Revenue Services on October first in
775 such assessment year to be determined by a ratio, the numerator of
776 which shall be the number of months from the date of such
777 registration, including the month in which registration occurs, to the
778 first day of October next succeeding and the denominator of which
779 shall be twelve, provided if such person, on said first day of October,
780 was entitled to any exemption under section 12-81 of the general
781 statutes, as amended by this act, which was allowed in the assessment
782 of the motor vehicle replaced, such exemption shall be allowed for
783 purposes of determining the motor vehicle tax payable with respect to
784 the replacement vehicle as provided herein; (B) the motor vehicle tax
785 payable by such person with respect to the motor vehicle replaced,
786 provided if the replacement vehicle is registered subsequent to the
787 thirty-first day of October but prior to the first day of August in such
788 assessment year such motor vehicle tax payable with respect to the
789 motor vehicle replaced shall, for purposes of the computation herein,
790 be deemed to be a pro rata portion of such property tax to be prorated
791 in the same manner as the amount of tax determined under
792 subparagraph (A) of this subsection.

793 (c) Any person who owns a commercial motor vehicle which has
794 been temporarily registered at any time during any assessment year
795 and which has not during such period been entered in the taxable list
796 of motor vehicles of the Commissioner of Revenue Services for

797 purposes of the motor vehicle tax and with respect to which no
798 permanent registration has been issued during such period, shall be
799 liable for the payment of motor vehicle tax with respect to such motor
800 vehicle on the first day of January immediately following the end of
801 such assessment year, in an amount as hereinafter provided. The
802 motor vehicle tax payable shall be in the amount which would be
803 payable if such motor vehicle had been entered in the taxable list of
804 motor vehicles of the Commissioner of Revenue Services on the first
805 day of October in such assessment year.

806 (d) Whenever any motor vehicle subject to motor vehicle tax as
807 provided in this section has been replaced by the owner with another
808 motor vehicle in the assessment year immediately preceding the day
809 on which such motor vehicle tax is payable, each such motor vehicle
810 shall be subject to motor vehicle tax as provided in this section.

811 (e) Upon receipt by the Commissioner of Revenue Services of notice
812 from the Commissioner of Motor Vehicles, in a manner as prescribed
813 by the Commissioner of Motor Vehicles, with respect to any motor
814 vehicle subject to motor vehicle tax in accordance with the provisions
815 of this section and which has not been entered in the taxable list of
816 motor vehicles of the Commissioner of Revenue Services, such
817 commissioner shall determine the value of such motor vehicle for
818 purposes of motor vehicle tax assessment and shall add such value to
819 the taxable list of motor vehicles for the immediately preceding
820 assessment date and the tax thereon shall be levied and collected by
821 the Commissioner of Revenue Services. Such motor vehicle tax shall be
822 payable not later than the first day of February following the first day
823 of January on which the owner of such motor vehicle becomes liable
824 for the payment of motor vehicle tax with respect to such motor
825 vehicle in accordance with the provisions of this section, subject to any
826 determination that such tax shall be due and payable in installments.

827 (f) Any motor vehicle which is not registered in this state shall be
828 subject to property tax in this state if such motor vehicle in the normal

829 course of operation most frequently leaves from and returns to or
830 remains in one or more points within this state.

831 Sec. 25. (NEW) (*Effective October 1, 2016, and applicable to assessment*
832 *years commencing on or after October 1, 2016*) (a) Any person who is
833 liable for the motor vehicle tax imposed under section 21 of this act in
834 any assessment year in respect to a motor vehicle which in such
835 assessment year is (1) sold by such person with ownership thereof
836 transferred to the purchaser, (2) totally damaged, (3) stolen from such
837 person and not recovered, or (4) removed from this state and
838 registered in another state by such person who concurrently ceases to
839 be a resident of this state, shall be entitled to a motor vehicle tax credit
840 against the motor vehicle tax imposed under section 21 of this act in
841 respect to such motor vehicle to be applied against any motor vehicle
842 tax imposed under section 21 of this act for which such person is liable
843 in the assessment year in which such motor vehicle is sold, damaged,
844 stolen or removed and registered as provided in this section, or in the
845 assessment year next following. Such motor vehicle tax credit shall be
846 a pro rata portion of the tax payable in respect to such motor vehicle
847 for the assessment year in which it is so sold, damaged, stolen or
848 removed and registered to be determined by a ratio, the numerator of
849 which shall be the number of full months from the date such motor
850 vehicle is so sold, damaged, stolen or removed and registered, to the
851 first day of October next succeeding and the denominator of which
852 shall be twelve, provided (A) such credit shall not be allowed in such
853 assessment year next following if property tax paid in respect to such
854 motor vehicle, for the assessment year in which such motor vehicle is
855 so sold, damaged, stolen or removed and registered, is allowed in
856 reduction of the motor vehicle tax imposed under section 21 of this act
857 due in respect to another motor vehicle replacing such motor vehicle
858 as provided under subsection (b) of section 24 of this act, or (B) in the
859 event such credit is allowed in the assessment year in which such
860 motor vehicle is so sold, damaged, stolen or removed and registered,
861 the property tax paid in respect to such motor vehicle for such
862 assessment year shall not be allowed in reduction of property tax due

863 in respect to another motor vehicle replacing such motor vehicle as
864 provided under subsection (b) of section 24 of this act.

865 (b) Any person claiming a motor vehicle credit with respect to a
866 motor vehicle in accordance with subsection (a) of this section for any
867 assessment year shall, not later than the thirty-first day of December
868 immediately following the end of the assessment year which next
869 follows the assessment year in which such motor vehicle is so sold,
870 damaged, stolen or removed and registered, file with the
871 Commissioner of Revenue Services, documentation satisfactory to the
872 commissioner concerning the sale, total damage, theft or removal and
873 registration of such motor vehicle. Failure to file such claim and
874 documentation as prescribed herein shall constitute a waiver of the
875 right to such motor vehicle tax credit.

876 Sec. 26. (NEW) (*Effective October 1, 2016, and applicable to assessment*
877 *years commencing on or after October 1, 2016*) On or before the first day of
878 October each year, the Secretary of the Office of Policy and
879 Management shall recommend a schedule of motor vehicle values
880 which shall be used by the Commissioner of Revenue Services in
881 determining the assessed value of motor vehicles for purposes of
882 taxation, as provided in section 21 of this act. For every vehicle not
883 listed in the schedule the determination of the value of any motor
884 vehicle shall be the responsibility of the Commissioner of Revenue
885 Services. Such schedule of values shall include, to the extent that
886 information for such purpose is available, the value for assessment
887 purposes of any motor vehicle currently in use. The value for each
888 motor vehicle as listed shall represent one hundred per cent of the
889 average retail price applicable to such motor vehicle in this state as of
890 the first day of October in such year as determined by said secretary in
891 cooperation with the Connecticut Association of Assessing Officers.

892 Sec. 27. Section 12-24b of the general statutes is repealed and the
893 following is substituted in lieu thereof (*Effective October 1, 2016, and*
894 *applicable to assessment years commencing on or after October 1, 2016*):

895 The provisions of any special act to the extent inconsistent with the
896 provisions of subsection [(c)] (b) of section 12-41, as amended by this
897 act, section 12-58 and subdivision (50) of section 12-81 are repealed.

898 Sec. 28. Section 12-41 of the general statutes is repealed and the
899 following is substituted in lieu thereof (*Effective October 1, 2016, and*
900 *applicable to assessment years commencing on or after October 1, 2016*):

901 (a) "Municipality", whenever used in this section, includes each
902 town, consolidated town and city, and consolidated town and
903 borough.

904 [(b) No person required by law to file an annual declaration of
905 personal property shall include in such declaration motor vehicles that
906 are registered in the office of the state Commissioner of Motor
907 Vehicles. With respect to any vehicle subject to taxation in a town other
908 than the town in which such vehicle is registered, pursuant to section
909 12-71, information concerning such vehicle may be included in a
910 declaration filed pursuant to this section or section 12-43, or on a
911 report filed pursuant to section 12-57a.]

912 [(c)] (b) The annual declaration of the tangible personal property
913 owned by such person on the assessment date, shall include, but is not
914 limited to, the following property: Machinery used in mills and
915 factories, cables, wires, poles, underground mains, conduits, pipes and
916 other fixtures of water, gas, electric and heating companies, leasehold
917 improvements classified as other than real property and furniture and
918 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories
919 and manufacturers. Commercial or financial information in any
920 declaration filed under this section shall not be open for public
921 inspection but may be disclosed to municipal officers for tax collection
922 purposes.

923 [(d)] (c) Any person required by law to file an annual declaration of
924 personal property may sign and file such declaration electronically on
925 a form provided by the assessor of a municipality, provided such

926 municipality (1) has the technological ability to accept electronic
927 signatures, and (2) agrees to accept electronic signatures for annual
928 declarations of personal property.

929 [(e)] (d) (1) Any person who fails to file a declaration of personal
930 property on or before the first day of November, or on or before the
931 extended filing date as granted by the assessor pursuant to section 12-
932 42 shall be subject to a penalty equal to twenty-five per cent of the
933 assessment of such property; (2) any person who files a declaration of
934 personal property in a timely manner, but has omitted property, as
935 defined in section 12-53, shall be subject to a penalty equal to twenty-
936 five per cent of the assessment of such omitted property. The penalty
937 shall be added to the grand list by the assessor of the town in which
938 such property is taxable; and (3) any declaration received by the
939 municipality to which it is due that is in an envelope bearing a
940 postmark, as defined in section 1-2a, showing a date within the
941 allowed filing period shall not be deemed to be delinquent.

942 Sec. 29. Section 12-43 of the general statutes is repealed and the
943 following is substituted in lieu thereof (*Effective October 1, 2016, and*
944 *applicable to assessment years commencing on or after October 1, 2016*):

945 Each owner of tangible personal property located in any town for
946 three months or more during the assessment year immediately
947 preceding any assessment day, who is a nonresident of such town,
948 shall file a declaration of such personal property with the assessors of
949 the town in which the same is located on such assessment day, if
950 located in such town for three months or more in such year, otherwise,
951 in the town in which such property is located for the three months or
952 more in such year nearest to such assessment day, under the same
953 provisions as apply to residents, and such personal property shall not
954 be liable to taxation in any other town in this state. The declaration of
955 each nonresident taxpayer shall contain the nonresident's post-office
956 and street address. At least thirty days before the expiration of the time
957 for filing such declaration, the assessors shall mail blank declaration

958 forms to each nonresident, or to such nonresident's attorney or agent
959 having custody of the nonresident's taxable property, or send such
960 forms electronically to such nonresident's electronic mail address or
961 the electronic mail address of such nonresident's attorney or agent,
962 provided such nonresident has requested, in writing, to receive such
963 forms electronically. If the identity or mailing address of a nonresident
964 taxpayer is not discovered until after the expiration of time for filing a
965 declaration, the assessor shall, not later than ten days after determining
966 the identity or mailing address, mail a declaration form to the
967 nonresident taxpayer. Said taxpayer shall file the declaration not later
968 than fifteen days after the date such declaration form is sent. Each
969 nonresident taxpayer who fails to file a declaration in accordance with
970 the provisions of this section shall be subject to the penalty provided in
971 subsection [(e)] (d) of section 12-41, as amended by this act. As used in
972 this section, "nonresident" means a person who does not reside in the
973 town in which such person's tangible personal property is located on
974 the assessment day, or a company, corporation, limited liability
975 company, partnership or any other type of business enterprise that
976 does not have an established place for conducting business in such
977 town on the assessment day.

978 Sec. 30. Section 12-57 of the general statutes is repealed and the
979 following is substituted in lieu thereof (*Effective October 1, 2016*):

980 [(a)] When it has been determined by the assessors of a municipality
981 that tangible personal property has been assessed when it should not
982 have been, the assessors shall, not later than three years following the
983 tax due date relative to the property, issue a certificate of correction
984 removing such tangible personal property from the list of the person
985 who was assessed in error, whether such error resulted from
986 information furnished by such person or otherwise. If such tangible
987 personal property was subject to taxation on the same grand list by
988 such municipality in the name of some other person and was not so
989 previously assessed in the name of such other person, the assessor
990 shall add such tangible personal property to the list of such other

991 person and, in such event, the tax shall be levied upon, and collected
992 from, such other person. If such tangible personal property should
993 have been subject to taxation for the same taxing period on the grand
994 list of another municipality in this state, the assessors shall promptly
995 notify, in writing, the assessors of the municipality where the tangible
996 personal property should be properly assessed and taxed, and the
997 assessors of such municipality shall assess such tangible personal
998 property and shall thereupon issue a certificate of correction adding
999 such tangible personal property to the list of the person owning such
1000 property, and the tax thereon shall be levied and collected by the tax
1001 collector. Each such certificate of correction shall be made in duplicate,
1002 one copy of which shall be filed with the tax collector of such
1003 municipality and the other kept by the assessors in accordance with a
1004 records retention schedule issued by the Public Records Administrator.

1005 [(b) When it has been determined by the assessors of a municipality,
1006 at any time, that a motor vehicle registered with the Department of
1007 Motor Vehicles has been assessed when it should not have been, the
1008 assessors shall issue a certificate of correction removing such vehicle
1009 from the list of the person who was assessed in error, and, if such
1010 vehicle should have been subject to taxation for the same taxing period
1011 on the grand list of another municipality in this state, the assessors
1012 shall promptly notify, in writing, the assessors of the municipality
1013 where the vehicle should be properly assessed and taxed, and the
1014 assessors of such municipality shall assess such vehicle and shall
1015 thereupon issue a certificate of correction adding such vehicle to the
1016 list of the person owning such vehicle, and the tax thereon shall be
1017 levied and collected by the tax collector.]

1018 Sec. 31. Section 12-71 of the general statutes is repealed and the
1019 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1020 *applicable to assessment years commencing on or after October 1, 2016*):

1021 (a) All goods, chattels and effects or any interest therein, including
1022 any interest in a leasehold improvement classified as other than real

1023 property, but not including motor vehicles and snowmobiles,
1024 belonging to any person who is a resident in this state, shall be listed
1025 for purposes of property tax in the town where such person resides,
1026 subject to the provisions of sections 12-41, as amended by this act, 12-
1027 43, as amended by this act, and 12-59. Any such property belonging to
1028 any nonresident shall be listed for purposes of property tax as
1029 provided in section 12-43, as amended by this act. [Motor vehicles and
1030 snowmobiles shall be listed for purposes of the property tax in
1031 accordance with subsection (f) of this section.]

1032 (b) Except as otherwise provided by the general statutes, property
1033 subject to this section shall be valued at the same percentage of its then
1034 actual valuation as the assessors have determined with respect to the
1035 listing of real estate for the same year. [, except that any antique, rare
1036 or special interest motor vehicle, as defined in section 14-1, shall be
1037 assessed at a value of not more than five hundred dollars. The owner
1038 of such antique, rare or special interest motor vehicle may be required
1039 by the assessors to provide reasonable documentation that such motor
1040 vehicle is an antique, rare or special interest motor vehicle, provided
1041 any motor vehicle for which special number plates have been issued
1042 pursuant to section 14-20 shall not be required to provide any such
1043 documentation.] The provisions of this section shall not include money
1044 or property actually invested in merchandise or manufacturing carried
1045 on out of this state or machinery or equipment which would be eligible
1046 for exemption under subdivision (72) of section 12-81 once installed
1047 and which cannot begin or which has not begun manufacturing,
1048 processing or fabricating; or which is being used for research and
1049 development, including experimental or laboratory research and
1050 development, design or engineering directly related to manufacturing
1051 or being used for the significant servicing, overhauling or rebuilding of
1052 machinery and equipment for industrial use or the significant
1053 overhauling or rebuilding of other products on a factory basis or being
1054 used for measuring or testing or metal finishing or in the production of
1055 motion pictures, video and sound recordings.

1056 (c) Upon payment of the property tax assessed with respect to any
1057 property referred to in this section, owned by a resident or nonresident
1058 of this state, which is currently used or intended for use in relation to
1059 construction, building, grading, paving or similar projects, including,
1060 but not limited to, motor vehicles, bulldozers, tractors and any
1061 trailer-type vehicle, excluding any such equipment weighing less than
1062 five hundred pounds, and excluding any motor vehicle subject to
1063 registration pursuant to chapter 246 or exempt from such registration
1064 by section 14-34, the town in which such equipment is taxed shall
1065 issue, at the time of such payment, for display on a conspicuous
1066 surface of each such item of equipment for which such tax has been
1067 paid, a validation decal or sticker, identifiable as to the year of issue,
1068 which will be presumptive evidence that such tax has been paid in the
1069 appropriate town of the state.

1070 (d) (1) Personal property subject to taxation under this chapter shall
1071 not include computer software, except when the cost thereof is
1072 included, without being separately stated, in the cost of computer
1073 hardware. "Computer software" shall include any program or routine
1074 used to cause a computer to perform a specific task or set of tasks,
1075 including without limitation, operational and applicational programs
1076 and all documentation related thereto.

1077 (2) The provisions of subdivision (1) of this subsection shall be
1078 applicable (A) to the assessment year commencing October 1, 1988,
1079 and each assessment year thereafter, and (B) to any assessment of
1080 computer software made after September 30, 1988, for any assessment
1081 year commencing before October 1, 1988.

1082 (3) Nothing contained in this subsection shall create any implication
1083 related to liability for property tax with respect to computer software
1084 prior to July 1, 1989.

1085 (4) A certificate of correction in accordance with section 12-57, as
1086 amended by this act, shall not be issued with respect to any property
1087 described in subdivision (1) of this subsection for any assessment year

1088 commencing prior to October 1, 1989.

1089 (e) For assessment years commencing on or after October 1, 1992,
1090 each municipality shall exempt aircraft, as defined in section 15-34,
1091 from the provisions of this chapter.

1092 [(f) (1) Property subject to taxation under this chapter shall include
1093 each registered and unregistered motor vehicle and snowmobile that,
1094 in the normal course of operation, most frequently leaves from and
1095 returns to or remains in a town in this state, and any other motor
1096 vehicle or snowmobile located in a town in this state, which motor
1097 vehicle or snowmobile is not used or is not capable of being used.

1098 (2) Any motor vehicle or snowmobile registered in this state subject
1099 to taxation in accordance with the provisions of this subsection shall be
1100 set in the list of the town where such vehicle in the normal course of
1101 operation most frequently leaves from and returns to or in which it
1102 remains. It shall be presumed that any such motor vehicle or
1103 snowmobile most frequently leaves from and returns to or remains in
1104 the town in which the owner of such vehicle resides, unless a provision
1105 of this subsection otherwise expressly provides. As used in this
1106 subsection, "the town in which the owner of such vehicle resides"
1107 means the town in this state where (A) the owner, if an individual, has
1108 established a legal residence consisting of a true, fixed and permanent
1109 home to which such individual intends to return after any absence, or
1110 (B) the owner, if a company, corporation, limited liability company,
1111 partnership, firm or any other type of public or private organization,
1112 association or society, has an established site for conducting the
1113 purposes for which it was created. In the event such an entity resides
1114 in more than one town in this state, it shall be subject to taxation by
1115 each such town with respect to any registered or unregistered motor
1116 vehicle or snowmobile that most frequently leaves from and returns to
1117 or remains in such town.

1118 (3) Any motor vehicle owned by a nonresident of this state shall be
1119 set in the list of the town where such vehicle in the normal course of

1120 operation most frequently leaves from and returns to or in which it
1121 remains. If such vehicle in the normal course of operation most
1122 frequently leaves from and returns to or remains in more than one
1123 town, it shall be set in the list of the town in which such vehicle is
1124 located for the three or more months preceding the assessment day in
1125 any year, except that, if such vehicle is located in more than one town
1126 for three or more months preceding the assessment day in any year, it
1127 shall be set in the list of the town where it is located for the three
1128 months or more in such year nearest to such assessment day. In the
1129 event a motor vehicle owned by a nonresident is not located in any
1130 town for three or more of the months preceding the assessment day in
1131 any year, such vehicle shall be set in the list of the town where such
1132 vehicle is located on such assessment day.

1133 (4) Notwithstanding any provision of subdivision (2) of this
1134 subsection: (A) Any registered motor vehicle that is assigned to an
1135 employee of the owner of such vehicle for the exclusive use of such
1136 employee and which, in the normal course of operation most
1137 frequently leaves from and returns to or remains in such employee's
1138 town of residence, shall be set in the list of the town where such
1139 employee resides; (B) any registered motor vehicle that is being
1140 operated, pursuant to a lease, by a person other than the owner of such
1141 vehicle, or such owner's employee, shall be set in the list of the town
1142 where the person who is operating such vehicle pursuant to said lease
1143 resides; (C) any registered motor vehicle designed or used for
1144 recreational purposes, including, but not limited to, a camp trailer,
1145 camper or motor home, shall be set in the list of the town such vehicle,
1146 in the normal course of its operation for camping, travel or recreational
1147 purposes in this state, most frequently leaves from and returns to or
1148 the town in which it remains. If such a vehicle is not used in this state
1149 in its normal course of operation for camping, travel or recreational
1150 purposes, such vehicle shall be set in the list of the town in this state in
1151 which the owner of such vehicle resides; and (D) any registered motor
1152 vehicle that is used or intended for use for the purposes of
1153 construction, building, grading, paving or similar projects, or to

1154 facilitate any such project, shall be set in the list of the town in which
1155 such project is situated if such vehicle is located in said town for the
1156 three or more months preceding the assessment day in any year,
1157 provided (i) if such vehicle is located in more than one town in this
1158 state for three or more months preceding the assessment day in any
1159 year, such vehicle shall be set in the list of the town where it is located
1160 for the three months or more in such year nearest to such assessment
1161 day, and (ii) if such vehicle is not located in any town for three or more
1162 of the months preceding the assessment day in any year, such vehicle
1163 shall be set in the list of the town where such vehicle is located on such
1164 assessment day.

1165 (5) The owner of a motor vehicle subject to taxation in accordance
1166 with the provisions of subdivision (4) of this subsection in a town other
1167 than the town in which such owner resides may register such vehicle
1168 in the town in which such vehicle is subject to taxation.

1169 (6) Information concerning any vehicle subject to taxation in a town
1170 other than the town in which it is registered may be included on any
1171 declaration or report filed pursuant to section 12-41, 12-43 or 12-57a. If
1172 a motor vehicle or snowmobile is registered in a town in which it is not
1173 subject to taxation, pursuant to the provisions of subdivision (4) of this
1174 section, the assessor of the town in which such vehicle is subject to
1175 taxation shall notify the assessor of the town in which such vehicle is
1176 registered of the name and address of the owner of such motor vehicle
1177 or snowmobile, the vehicle identification number and the town in
1178 which such vehicle is subject to taxation. The assessor of the town in
1179 which said vehicle is registered and the assessor of the town in which
1180 said vehicle is subject to taxation shall cooperate in administering the
1181 provisions of this section concerning the listing of such vehicle for
1182 property tax purposes.]

1183 Sec. 32. Subdivision (53) of section 12-81 of the general statutes is
1184 repealed and the following is substituted in lieu thereof (*Effective*
1185 *October 1, 2016, and applicable to assessment years commencing on or after*

1186 *October 1, 2016*):

1187 (53) (a) One motor vehicle belonging to, leased to or held in trust
1188 for, any member of the United States armed forces, if such motor
1189 vehicle is garaged inside or outside the state;

1190 (b) Any person claiming the exemption provided under this
1191 subdivision for any assessment year shall, not later than the thirty-first
1192 day of December next following the date on which property tax is due
1193 in such assessment year, file with the [assessor or board of assessors, in
1194 the town in which such motor vehicle is registered,] Commissioner of
1195 Revenue Services written application claiming such exemption on a
1196 form approved for such purpose by [such assessor or board] said
1197 commissioner. Notwithstanding the provisions of this chapter, any
1198 person claiming the exemption under this subdivision for a leased
1199 motor vehicle shall be entitled to a refund of the tax paid with respect
1200 to such vehicle, whether such tax was paid by the lessee or by the
1201 lessor pursuant to the terms of the lease. Upon approving such
1202 person's exemption claim, the [assessor] commissioner shall certify the
1203 amount of refund to which the applicant is entitled [and shall notify
1204 the tax collector of such amount. The tax collector shall refer such
1205 certification to the board of selectmen in a town or to the
1206 corresponding authority in any other municipality. Upon receipt of
1207 such certification, the selectmen or such other authority shall draw an
1208 order on the Treasurer in favor of such person for the amount of
1209 refund so certified.] and shall draw an order on the Secretary of the
1210 Office of Policy and Management in favor of such person for the
1211 amount of refund so certified. Failure to file such application as
1212 prescribed herein with respect to any assessment year shall constitute a
1213 waiver of the right to such exemption for such assessment year;

1214 Sec. 33. Subdivision (74) of section 12-81 of the general statutes is
1215 repealed and the following is substituted in lieu thereof (*Effective*
1216 *October 1, 2016, and applicable to assessment years commencing on or after*
1217 *October 1, 2016*):

1218 (74) (A) (i) For a period not to exceed five assessment years
1219 following the assessment year in which it is first registered, any new
1220 commercial truck, truck tractor, tractor and semitrailer, and vehicle
1221 used in combination therewith, which is used exclusively to transport
1222 freight for hire and: Is either subject to the jurisdiction of the United
1223 States Department of Transportation pursuant to Chapter 135 of Title
1224 49, United States Code, or any successor thereto, or would otherwise
1225 be subject to said jurisdiction except for the fact that the vehicle is used
1226 exclusively in intrastate commerce; has a gross vehicle weight rating in
1227 excess of twenty-six thousand pounds; and prior to August 1, 1996,
1228 was not registered in this state or in any other jurisdiction but was
1229 registered in this state on or after said date. (ii) For a period not to
1230 exceed five assessment years following the assessment year in which it
1231 is first registered, any new commercial truck, truck tractor, tractor and
1232 semitrailer, and vehicle used in combination therewith, not eligible
1233 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
1234 weight rating in excess of fifty-five thousand pounds and was not
1235 registered in this state or in any other jurisdiction but was registered in
1236 this state on or after August 1, 1999. As used in this subdivision, "gross
1237 vehicle weight rating" has the same meaning as provided in section 14-
1238 1;

1239 (B) Any person who on October first in any year holds title to or is
1240 the registrant of a vehicle for which such person intends to claim the
1241 exemption provided in this subdivision shall file with the [assessor or
1242 board of assessors in the municipality in which the vehicle is subject to
1243 property taxation] Commissioner of Revenue Services, on or before the
1244 first day of November in such year, a written application claiming such
1245 exemption on a form prescribed by the Secretary of the Office of Policy
1246 and Management. Such person shall include information as to the
1247 make, model, year and vehicle identification number of each such
1248 vehicle, and any appurtenances attached thereto, in such application.
1249 The person holding title to or the registrant of such vehicle for which
1250 exemption is claimed shall furnish the [assessor or board of assessors]
1251 commissioner with such supporting documentation as said secretary

1252 may require, including, but not limited to, evidence of vehicle use,
1253 acquisition cost and registration. Failure to file such application in this
1254 manner and form within the time limit prescribed shall constitute a
1255 waiver of the right to such exemption for such assessment year, unless
1256 an extension of time is allowed as provided in section 12-81k. Such
1257 application shall not be required for any assessment year following
1258 that for which the initial application is filed, provided if the vehicle is
1259 modified, such modification shall be deemed a waiver of the right to
1260 such exemption until a new application is filed and the right to such
1261 exemption is established as required initially; [. With respect to any
1262 vehicle for which the exemption under this subdivision has previously
1263 been claimed in a town other than that in which the vehicle is
1264 registered on any assessment date, the person shall not be entitled to
1265 such exemption until a new application is filed and the right to such
1266 exemption is established in said town;]

1267 (C) With respect to any vehicle which is not registered on the first
1268 day of October in any assessment year and which is registered
1269 subsequent to said first day of October but prior to the first day of
1270 August in such assessment year, the value of such vehicle for property
1271 tax exemption purposes shall be a pro rata portion of the value
1272 determined in accordance with subparagraph (D) of this subdivision,
1273 to be determined by a ratio, the numerator of which shall be the
1274 number of months from the date of such registration, including the
1275 month in which registration occurs, to the first day of October next
1276 succeeding and the denominator of which shall be twelve. For
1277 purposes of this subdivision, "assessment year" means the period of
1278 twelve full months commencing with October first each year;

1279 (D) Notwithstanding the provisions of section [12-71d] 26 of this act,
1280 the [assessor or board of assessors] Secretary of the Office of Policy and
1281 Management shall determine the value for each vehicle with respect to
1282 which a claim for exemption under this subdivision is approved, based
1283 on the vehicle's cost of acquisition, including costs related to the
1284 modification of such vehicle, adjusted for depreciation;

1285 Sec. 34. Section 12-81h of the general statutes is repealed and the
1286 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1287 *applicable to assessment years commencing on or after October 1, 2016*):

1288 [Any municipality, upon approval by its legislative body,] The
1289 Commissioner of Revenue Services may allow an exemption from
1290 [property tax] the motor vehicle tax imposed pursuant to section 21 of
1291 this act to be determined as a uniform percentage of the assessed value
1292 of any one motor vehicle owned by any veteran with a condition of
1293 disability enabling such veteran to qualify for the exemption from
1294 property tax currently allowed under subdivision (20) or subdivision
1295 (21) of section 12-81, provided such motor vehicle must be specially
1296 equipped for purposes of adapting its use to the disability of such
1297 veteran.

1298 Sec. 35. Section 12-95 of the general statutes is repealed and the
1299 following is substituted in lieu thereof (*Effective October 1, 2016*):

1300 No individual shall receive any exemption to which he is entitled by
1301 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of
1302 section 12-81 or section 12-82 until he has proved his right to such
1303 exemption in accordance with the provisions of sections 12-93 and 12-
1304 94, together with such further proof as is necessary under the
1305 provisions of any of said sections. Exemptions so proved by residents
1306 shall take effect on the next succeeding assessment day, provided
1307 individuals entitled to an exemption under the provisions of
1308 subdivision (20) of section 12-81 may prove such right at any time
1309 before the expiration of the time limited by law for the board of
1310 assessment appeals of the town wherein the exemption is claimed to
1311 complete its duties and such exemption shall take effect on the
1312 assessment day next preceding the date of the proof thereof. For
1313 purposes of any tax payable in accordance with the provisions of
1314 section [12-71b] 24 of this act, any such exemption referred to in this
1315 section shall take effect on the first day of January next following the
1316 date on which the right to such exemption has been proved.

1317 Sec. 36. Section 12-110 of the general statutes is repealed and the
1318 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1319 *applicable to assessment years commencing on or after October 1, 2016*):

1320 [(a) The board of assessment appeals in each town shall meet at least
1321 once in the month of September, annually, provided any meeting in
1322 the month of September shall be for the sole purpose of hearing
1323 appeals related to the assessment of motor vehicles, and shall give
1324 notice of the time and place of such meetings by posting it at least ten
1325 days before the first meeting in the office of the town clerk, and
1326 publishing it in some newspaper published therein or, if no newspaper
1327 is published in such town, in a newspaper having a general circulation
1328 in such town. Such meetings shall be held on business days, which
1329 may be Saturdays, the last not later than the last business day in the
1330 month of September, on or before which date such board shall
1331 complete the duties imposed upon it.]

1332 [(b)] The board of assessment appeals in each town shall meet in the
1333 month of March to hear appeals related to the assessment of property.
1334 Any such meeting shall be held on business days, which may be
1335 Saturdays, the last not later than the last business day in the month of
1336 March, on or before which date such board shall complete the duties
1337 imposed upon it.

1338 Sec. 37. Section 12-112 of the general statutes is repealed and the
1339 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1340 *applicable to assessment years commencing on or after October 1, 2016*):

1341 No appeal from the doings of the assessors in any town shall be
1342 heard or entertained by the board of assessment appeals [unless
1343 referred to it at one of its meetings during the month of September in
1344 the case of an appeal related to motor vehicle assessment or] unless
1345 written appeal is made on or before February twentieth in accordance
1346 with the provisions of section 12-111.

1347 Sec. 38. Section 12-121f of the general statutes is repealed and the

1348 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1349 *applicable to assessment years commencing on or after October 1, 2016*):

1350 (a) An assessment list in any town, city or borough is not invalid as
1351 to the taxpayers of the taxing district as a whole because the assessor
1352 committed any one or more of the errors or omissions listed in
1353 subdivisions (1) to (15), inclusive, of this subsection unless an action
1354 contesting the validity of the assessment list is brought within four
1355 months after the assessment date and the plaintiff establishes that the
1356 assessor's error or omission will produce a substantial injustice to the
1357 taxpayers as a whole:

1358 (1) The assessor failed to give the legal notice required by section 12-
1359 40 that all persons liable to pay taxes in the taxing district must, when
1360 required by law, bring in written or printed lists of the taxable
1361 property belonging to them;

1362 (2) The assessor received a list that is either not sworn to or not
1363 signed by the person giving that list as required by section 12-49;

1364 (3) The assessor received a list after the deadline specified by section
1365 12-42 but neglected to fill out a list of the property described and add
1366 to the assessment the penalty set by section 12-42 for failing to file
1367 before the deadline;

1368 (4) The assessor failed to give the notice required by subsection (c)
1369 of section 12-53 after adding property to the list of any person or
1370 corporation making a sworn list;

1371 (5) The assessor failed to give the notice required by subsection (c)
1372 of section 12-53 after making out a list for a person or corporation that
1373 was liable to pay taxes and failed to give a required list;

1374 (6) The assessor failed to assess and set house lots separately in lists
1375 as land as required by section 12-42;

1376 (7) The assessor failed to sign any assessment list, or did not sign the

1377 assessment list of a town, city or borough collectively but signed the
1378 assessment list individually for districts in the town, city or borough;

1379 (8) The assessor failed, as required by subsection (a) of section 12-55,
1380 to arrange an assessment list in alphabetical order, or to lodge the list
1381 in the required office on or before the day designated by law, or at all;

1382 (9) The assessor decreased valuations after the day on which the
1383 assessment list was lodged or was required by law to be lodged in the
1384 required office, but before the date on which the abstract of such list
1385 was transmitted or was required to be transmitted to the Secretary of
1386 the Office of Policy and Management;

1387 (10) The assessor failed, as required by section 12-42, to fill out a list
1388 for any person or corporation that failed to return a required list;

1389 (11) The assessor incorrectly made an assessment list abstract
1390 required by subsection (a) of section 12-55;

1391 (12) The assessor failed to compare, sign, return, date or make oath
1392 to an abstract of an assessment list of his or her town, as required by
1393 law, or omitted from an abstract any part of the list of any person;

1394 (13) The assessor did not take the oath required by law;

1395 (14) The assessor failed to return to a district clerk an assessment list
1396 of the district assessment; or

1397 (15) The assessor omitted from the assessment list the taxable
1398 property of any person or corporation liable to pay taxes.

1399 (b) An assessment list in any town, city or borough is not invalid as
1400 to the taxpayers of the taxing district as a whole because the board of
1401 assessment appeals or a member or members of the board committed
1402 any one or more of the errors or omissions listed in subdivisions (1) to
1403 [(6)] (5), inclusive, of this subsection unless an action contesting the
1404 validity of the assessment list is brought within four months after the

1405 assessment date and the plaintiff establishes that the error or omission
1406 will produce a substantial injustice to the taxpayers as a whole:

1407 (1) A member or members of the board of assessment appeals did
1408 not take the oath required by law;

1409 [(2) The board of assessment appeals failed to give notice of the
1410 times and places of the meetings as required by section 12-110;]

1411 [(3)] (2) The board of assessment appeals held its first meeting on
1412 some day other than the day provided by section 12-110, as amended
1413 by this act;

1414 [(4)] (3) The board of assessment appeals added to the list of any
1415 person or corporation any item of taxable property actually owned by
1416 the person or corporation without giving the notice required by section
1417 12-111 or 12-115;

1418 [(5)] (4) The board of assessment appeals increased the list of any
1419 person or corporation, or added to the assessment list the name of any
1420 person or corporation, without giving such person or corporation the
1421 notice required by section 12-111 or 12-115, and the amount of such list
1422 is not excessive or unjust; or

1423 [(6)] (5) Any assessment list or abstract thereof is not signed by a
1424 member acting on behalf of the board of assessment appeals after
1425 having been examined and corrected by the board of assessment
1426 appeals.

1427 (c) A tax laid and imposed in any town, city or borough is not
1428 invalid as to the taxpayers of the taxing district as a whole because of
1429 any one or more of the errors or omissions listed in subdivisions (1) to
1430 (5), inclusive, of this subsection unless an action contesting the validity
1431 of the tax is brought within four months after the tax is imposed and
1432 the plaintiff establishes that the error or omission will produce a
1433 substantial injustice to the taxpayers as a whole:

1434 (1) The abstract of an assessment list was not transmitted to the
1435 Secretary of the Office of Policy and Management when required;

1436 (2) The proper authorities voted to levy a tax, but failed to fix the
1437 time when such tax should become due, and the tax collector has given
1438 notice that the taxes were to become due at a certain time;

1439 (3) A rate bill or a bill for taxes for the collection of any tax was not
1440 made under the hands of the proper authority according to law;

1441 (4) The selectmen of any town made their rate bill from an
1442 assessment list made and corrected by the assessor and board of
1443 assessment appeals and lodged in the town clerk's office and
1444 disregarded any illegal alteration in the list made after the list and
1445 abstract were completed and lodged in the town clerk's office; or

1446 (5) A mistake, irregularity or omission occurred in any of the steps
1447 preparatory to the issuance of a rate bill or bill for taxes for any tax, or
1448 in the preparation or issuance of such a rate bill or bill for taxes, or in
1449 the warrant for collection thereof, provided such mistake, irregularity
1450 or omission is not shown by the taxpayer to have made his or her tax
1451 materially greater and that notice of the bill has been given to the
1452 taxpayer.

1453 Sec. 39. Subdivision (1) of subsection (i) of section 12-157 of the
1454 general statutes is repealed and the following is substituted in lieu
1455 thereof (*Effective October 1, 2016, and applicable to assessment years*
1456 *commencing on or after October 1, 2016*):

1457 (i) (1) If the sale realizes an amount in excess of the amount needed
1458 to pay all delinquent taxes, interest, penalties, fees, and costs, the
1459 amount of the excess shall be held in an interest-bearing escrow
1460 account separate from all other accounts of the municipality. (A) If the
1461 property is redeemed prior to the expiration of the redemption period,
1462 the amount held in escrow shall, within ten days of the tax collector
1463 receiving notice of redemption, be turned over to the purchaser. Any

1464 interest earned shall be the property of the municipality. (B) If the
1465 property is not redeemed in the redemption period, the amount held
1466 in escrow may be used to pay the delinquent taxes, interest, penalties,
1467 fees and costs on the same or any other property of the taxpayer,
1468 including personal property. [and motor vehicles.] In the case of
1469 subparagraph (B) of this subdivision, the tax collector shall, within ten
1470 days of the expiration of the redemption period, pay to the clerk of the
1471 court for the judicial district in which the property is located the
1472 amount held in escrow remaining after paying the delinquent taxes,
1473 interest, fees, penalties and costs owed by the taxpayer to the
1474 municipality. The tax collector shall, within five days of the payment,
1475 provide notice to the delinquent taxpayer, any mortgagee, lienholder,
1476 or other encumbrancer of record whose interest in such property is
1477 choate and is affected by the sale, by certified mail, return receipt
1478 requested of the name and address of the court to which the moneys
1479 were paid, the person's right to file an application with the court for
1480 return of said money, and the amount of money paid to the court.

1481 Sec. 40. Section 12-169a of the general statutes is repealed and the
1482 following is substituted in lieu thereof (*Effective October 1, 2016*):

1483 (a) A municipality, by ordinance adopted by its legislative body,
1484 may establish a local scholarship fund to provide financial assistance
1485 for postsecondary education for residents of the municipality.

1486 (b) Any municipality which establishes a local scholarship fund
1487 pursuant to subsection (a) of this section shall establish a scholarship
1488 committee or designate an existing committee in the municipality to
1489 select, annually, the scholarship recipients.

1490 (c) A municipality may redesign and designate a place on its
1491 municipal [motor vehicle] real property tax bill for taxpayers to check
1492 off amounts to donate to the local scholarship fund. The redesign of
1493 such tax bill shall be done so as to allow a taxpayer to voluntarily
1494 check off and donate an amount of at least one dollar. The donated
1495 amount shall not reduce the tax liability but shall be in addition to the

1496 amount otherwise due and payable. The redesign of the [motor
1497 vehicle] real property tax bill shall be approved by the Office of Policy
1498 and Management prior to its use. The municipality may include an
1499 insert with its [motor vehicle] real property tax bills which explains the
1500 scholarship fund and the check-off provision to the taxpayer. The town
1501 treasurer shall deposit all moneys collected as a result of the check-off
1502 in the fund and the treasurer may accept donations from other sources
1503 for purposes of the fund.

1504 Sec. 41. Section 12-195b of the general statutes is repealed and the
1505 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1506 *applicable to assessment years commencing on or after October 1, 2016*):

1507 (a) If any personal property tax [, other than a tax on a motor
1508 vehicle,] due any municipality is not paid within the time limited by
1509 any local charter or ordinance, or in the event that the municipality,
1510 following the assessment date for such tax, has reason to believe that
1511 such tax will not be paid when due, the municipality shall have a lien,
1512 upon perfection as hereinafter provided, upon the goods situated in
1513 this state and owned by the taxpayer upon the date of perfection, or
1514 upon the goods thereafter acquired by the taxpayer. Such lien shall
1515 attach and become perfected at the time when notice of such lien is
1516 filed pursuant to the filing provisions of part 5 of article 9 of title 42a,
1517 except that the signature of the taxpayer against whose property the
1518 lien is claimed shall not be required on said notice of lien and, in each
1519 case, the notice of lien shall be filed as if the debtor were located in this
1520 state. Except as hereinafter provided, upon perfection, such lien shall
1521 have priority over all subsequently perfected liens and security
1522 interests. Such lien shall not attach to or be applicable to proceeds.

1523 (b) On and after July 1, 1999, and except as otherwise provided by
1524 law, a notice of lien upon personal property for taxes payable to a
1525 municipality shall, once perfected under part 5 of article 9 of title 42a,
1526 have priority over all previously perfected liens and security interests
1527 and other encumbrances of record under the Connecticut Uniform

1528 Commercial Code. If more than one municipality perfects such a notice
1529 of lien on the same day, the priority of such liens shall be determined
1530 by the time of day such liens were perfected, and if perfected at the
1531 same time, the lien for the highest tax amount shall take precedence.
1532 As used in this section, "municipality" means any town, consolidated
1533 town and city, consolidated town and borough, borough, district, as
1534 defined in section 7-324, and any city not consolidated with a town.

1535 (c) The provisions of this section shall not be construed to create any
1536 implication related to the priority of a lien perfected on or before June
1537 30, 1999.

1538 Sec. 42. Subsection (i) of section 14-12 of the general statutes is
1539 repealed and the following is substituted in lieu thereof (*Effective*
1540 *October 1, 2016, and applicable to assessment years commencing on or after*
1541 *October 1, 2016*):

1542 (i) The commissioner or any city, town, borough or other taxing
1543 district authorized under subsection [(f)] (e) of section 14-33, as
1544 amended by this act, may issue a temporary registration to the owner
1545 of a motor vehicle. The application for a temporary registration shall
1546 conform to the provisions of this section. A temporary registration
1547 may be issued for a time determined by the commissioner and may be
1548 renewed from time to time at the discretion of the commissioner. The
1549 fee for a temporary registration or any renewal thereof shall be as
1550 provided in subsection (n) of section 14-49.

1551 Sec. 43. Subsection (b) of section 14-15a of the general statutes is
1552 repealed and the following is substituted in lieu thereof (*Effective*
1553 *October 1, 2016, and applicable to assessment years commencing on or after*
1554 *October 1, 2016*):

1555 (b) (1) If the commissioner finds, upon investigation, that any motor
1556 vehicle available for lease or rental in this state has been registered in
1557 another state for the purpose of evading, or the effect of which is the
1558 avoidance of, the motor vehicle laws of this state, for the purposes of

1559 paying a lower registration fee or evading the payment of any tax
1560 levied by this state or any Connecticut municipality, said
1561 commissioner may, in said commissioner's discretion, (A) prohibit the
1562 lease or rental of any such motor vehicle in this state, (B) require that
1563 such motor vehicle be registered in this state in accordance with the
1564 provisions of section 14-12, as amended by this act, (C) suspend or
1565 revoke a license to engage in such leasing or renting issued under the
1566 provisions of section 14-15, or (D) require a licensee to furnish a bond
1567 in the amount of one thousand dollars for each vehicle registered in
1568 another state. (2) If the commissioner finds, upon investigation, that
1569 any licensee has failed to satisfy its obligations for payment of
1570 [municipal property taxes] the motor vehicle tax imposed under
1571 section 21 of this act, the commissioner may, thirty days after the
1572 issuance of notice to such licensee, and after notice and an opportunity
1573 for a hearing in accordance with the provisions of chapter 54, suspend
1574 such license until all such obligations are satisfied.

1575 Sec. 44. Subsections (c) and (d) of section 14-16 of the general
1576 statutes are repealed and the following is substituted in lieu thereof
1577 (*Effective October 1, 2016*):

1578 (c) If the owner of a registered motor vehicle dies, the registration
1579 for the vehicle shall, unless the vehicle is destroyed, continue in force
1580 as a valid registration until the end of the registration period unless: (1)
1581 Ownership of the vehicle is transferred pursuant to subsection (b) of
1582 this section or by the deceased owner's executor, administrator, legatee
1583 or distributee prior to the end of the registration period, in which case
1584 the registration shall continue in force until the time of the transfer; or
1585 (2) ownership of the vehicle is transferred to the brother, sister, father,
1586 mother, child or spouse of the owner, in which case the registration
1587 shall, upon the payment of a fee of twenty dollars, continue in force
1588 until the end of the registration period or until the ownership is sooner
1589 transferred to a person other than such a relative. If at the end of the
1590 registration period the relative has not transferred ownership of the
1591 vehicle and the relative applies for registration of the vehicle, the

1592 registration shall not be subject to the provisions of subsection (a) of
1593 section [12-71b] 24 of this act.

1594 (d) If a motor vehicle is transferred in connection with the
1595 organization, reorganization or dissolution, or because of the partial
1596 liquidation, of an incorporated or unincorporated business in which
1597 gain or loss to the transferor is not recognized for federal income tax
1598 purposes under the Internal Revenue Code and Treasury regulations
1599 and rulings issued thereunder, the registration of the vehicle shall,
1600 upon the payment of a fee of twenty dollars, continue in force until the
1601 end of the registration period or until the registration is sooner
1602 transferred to anyone outside the original business organization. If the
1603 transferee of the motor vehicle has not transferred ownership of the
1604 motor vehicle to anyone outside the original business organization at
1605 the end of the registration period and the transferee applies for a
1606 registration for the vehicle, the registration shall not be subject to the
1607 provisions of subsection (a) of section [12-71b] 24 of this act.

1608 Sec. 45. Section 14-33 of the general statutes is repealed and the
1609 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1610 *applicable to assessment years commencing on or after October 1, 2016*):

1611 (a) Subject to the provisions of subsection (e) of this section, if any
1612 property tax, or any installment thereof, laid by any city, town,
1613 borough or other taxing district upon a registered motor vehicle or
1614 snowmobile remains unpaid, the [tax collector of such city, town,
1615 borough or other taxing district] Commissioner of Revenue Services
1616 shall notify the Commissioner of Motor Vehicles of such delinquency
1617 in accordance with guidelines and procedures established by the
1618 [commissioner] Commissioner of Motor Vehicles. The commissioner
1619 shall not issue registration for such motor vehicle or snowmobile for
1620 the next registration period if, according to the commissioner's records,
1621 it is then owned by the person against whom such tax has been
1622 assessed or by any person to whom such vehicle has not been
1623 transferred by bona fide sale. Unless notice has been received by the

1624 commissioner under the provisions of section 14-33a, as amended by
1625 this act, no such registration shall be issued until the commissioner
1626 receives notification that the tax obligation has been legally
1627 discharged; nor shall the commissioner register any other motor
1628 vehicle, snowmobile, all-terrain vehicle or vessel in the name of such
1629 person, except that the commissioner may continue to register other
1630 vehicles owned by a leasing or rental firm licensed pursuant to section
1631 14-15, and may issue such registration to any private owner of three or
1632 more paratransit vehicles in direct proportion to the percentage of total
1633 tax due on such vehicles which has been paid and notice of payment
1634 on which has been received. The Commissioner of Motor Vehicles may
1635 immediately suspend or cancel all motor vehicle, snowmobile, all-
1636 terrain vehicle or vessel registrations issued in the name of any person
1637 (1) who has been reported as delinquent and whose registration was
1638 renewed through an error or through the production of false evidence
1639 that the delinquent tax on any motor vehicle or snowmobile had been
1640 paid, or (2) who has been reported by [a tax collector] the
1641 Commissioner of Revenue Services as having paid a property tax on a
1642 motor vehicle or snowmobile with a check which was dishonored by a
1643 bank and such tax remains unpaid. Any person aggrieved by any
1644 action of the [commissioner] Commissioner of Motor Vehicles under
1645 this section may appeal therefrom in the manner provided in section
1646 14-134. For the purposes of this subsection, "paratransit vehicle" means
1647 a motor bus, taxicab or motor vehicle in livery service operated under
1648 a certificate of convenience and necessity issued by the Department of
1649 Transportation or by a transit district and which is on call or demand
1650 or used for the transportation of passengers for hire.

1651 (b) Notwithstanding the provisions of subsection (a) of this section,
1652 the Commissioner of Motor Vehicles, in consultation with the
1653 Treasurer and the Secretary of the Office of Policy and Management,
1654 may enter into an agreement with the [tax collector of any city, town,
1655 borough or other taxing district] Commissioner of Revenue Services
1656 whereby the commissioner shall collect any property tax or any
1657 installment thereof on a registered motor vehicle which remains

1658 unpaid from any person against whom such tax has been assessed
1659 who makes application for registration for such motor vehicle. Each
1660 such agreement shall include a procedure for the remission of taxes
1661 collected to the [city, town, borough or other taxing district,]
1662 Commissioner of Revenue Services on a regular basis. [, and may
1663 provide that a fee be paid by the city, town, borough or other taxing
1664 district to the commissioner to cover any costs associated with the
1665 administration of the agreement.] In the event an agreement is in
1666 effect, the [commissioner] Commissioner of Motor Vehicles shall
1667 immediately issue a registration for a motor vehicle owned by a person
1668 against whom such tax has been assessed upon receipt of payment of
1669 such tax and a service fee of two dollars, in addition to the fee
1670 prescribed for the renewal of the registration.

1671 (c) On and after March 1, 1989, any municipality may participate in
1672 a program administered by the Commissioner of Motor Vehicles to
1673 facilitate the payment of fines for parking violations. If any such
1674 municipality elects to participate in such program, it shall provide for a
1675 notice of violation to be served personally upon the operator of a
1676 motor vehicle who is present at the time of service. If the operator is
1677 not present, the notice shall be served upon the owner of the motor
1678 vehicle by affixing notice to said vehicle in a conspicuous place. In the
1679 case of any motor vehicle that is leased or rented by the owner, not
1680 more than thirty days after the initial notice of a parking violation for
1681 which a fine remains unpaid at such time, a second notice of violation
1682 shall be mailed to the address of record of the owner leasing or renting
1683 the motor vehicle to such operator. No fines or penalties shall accrue to
1684 the owner of such rented or leased vehicle for the violation for a period
1685 of sixty days after the second notice is mailed. Upon receipt of such
1686 notification, the owner of such rented or leased vehicle may notify the
1687 municipality as to whom the lessee was at the time of such issuance of
1688 the notice of violation, the lessee's address, motor vehicle operator's
1689 license number and state of issuance, and the municipality shall issue
1690 such notice of violation to such lessee. A participating municipality
1691 shall notify the commissioner of every owner of a registered motor

1692 vehicle who has unpaid fines for more than five parking violations
1693 committed within such municipality on and after March 1, 1989. Upon
1694 receipt of such notification, the commissioner shall not issue or renew
1695 the motor vehicle registration of such person until he receives
1696 notification from such municipality that the delinquent fines have been
1697 paid.

1698 (d) The provisions of subsection (c) of this section shall not apply to
1699 any person, firm or corporation engaged in the business of leasing or
1700 renting motor vehicles without drivers in this state with respect to any
1701 motor vehicle which is leased or rented. The commissioner shall adopt
1702 regulations, in accordance with chapter 54, to implement the
1703 provisions of subsection (c) of this section.

1704 (e) On and after July 1, 2004, each city and town shall make an
1705 annual payment to the Commissioner of Motor Vehicles, in an amount
1706 determined by the Secretary of the Office of Policy and Management,
1707 in order to participate in the program administered by the Department
1708 of Motor Vehicles pursuant to subsection (a) of this section. Such
1709 amount shall be each city or town's proportionate cost of the
1710 administration of said program, to be determined as follows: The
1711 number obtained by multiplying said program's administrative cost by
1712 a fraction the numerator of which shall be the city or town's population
1713 and the denominator of which shall be the population of the state. As
1714 used in this section, "population" means the number of persons in the
1715 city or town according to the most recent estimate made, pursuant to
1716 section 19a-2a, by the Department of Public Health. The commissioner
1717 shall, on or before July fifteenth, annually, certify to said secretary the
1718 commissioner's cost to administer said program. The secretary shall,
1719 on or before August first, annually, notify the chief executive officer of
1720 each city and town of the amount such city or town is required to pay
1721 to the commissioner and such amount shall be payable not later than
1722 September first following said notification date. All amounts received
1723 by the commissioner pursuant to this subsection shall be deposited
1724 into the General Fund. If a city or town fails to annually pay its

1725 proportionate share of said program's administrative cost, the
1726 commissioner shall not be required to deny the issuance of a
1727 registration, pursuant to subsection (a) of this section, to the person
1728 against whom such tax has been assessed by said city or town, or by a
1729 borough or other taxing district located therein.

1730 (f) Any city, town, borough or other taxing district that notifies the
1731 commissioner of (1) a delinquency in accordance with subsection (a) of
1732 this section, or (2) an owner of a registered motor vehicle who has
1733 unpaid fines for more than five parking violations in accordance with
1734 subsection (c) of this section, may participate in a program to issue
1735 temporary registrations for passenger motor vehicles on behalf of the
1736 commissioner to persons whose registrations have been denied, and
1737 who subsequently make full payment to the city, town, borough or
1738 other taxing district for the amounts owed under said subsections. A
1739 participating city, town, borough or other taxing district shall issue
1740 such temporary registrations in accordance with subsection (i) of
1741 section 14-12, as amended by this act, and shall retain the fees
1742 authorized in subsection (n) of section 14-49 for such registrations. The
1743 commissioner may adopt regulations in accordance with chapter 54 to
1744 carry out the provisions of this subsection.

1745 Sec. 46. Section 14-33 of the general statutes, as amended by section
1746 1 of public act 14-19, is repealed and the following is substituted in lieu
1747 thereof (*Effective October 1, 2016, and applicable to assessment years*
1748 *commencing on or after October 1, 2016*):

1749 (a) If any property tax, or any installment thereof, laid by any city,
1750 town, borough or other taxing district upon a registered motor vehicle
1751 or snowmobile remains unpaid, the [tax collector of such city, town,
1752 borough or other taxing district] Commissioner of Revenue Services
1753 shall notify the Commissioner of Motor Vehicles of such delinquency
1754 in accordance with subsection (e) of this section and guidelines and
1755 procedures established by the commissioner. The [commissioner]
1756 Commissioner of Motor Vehicles shall not issue registration for such

1757 motor vehicle or snowmobile for the next registration period if,
1758 according to the commissioner's records, it is then owned by the
1759 person against whom such tax has been assessed or by any person to
1760 whom such vehicle has not been transferred by bona fide sale. Unless
1761 notice has been received by the commissioner under the provisions of
1762 section 14-33a, as amended by this act, no such registration shall be
1763 issued until the commissioner receives notification that the tax
1764 obligation has been legally discharged; nor shall the commissioner
1765 register any other motor vehicle, snowmobile, all-terrain vehicle or
1766 vessel in the name of such person, except that the commissioner may
1767 continue to register other vehicles owned by a leasing or rental firm
1768 licensed pursuant to section 14-15, and may issue such registration to
1769 any private owner of three or more paratransit vehicles in direct
1770 proportion to the percentage of total tax due on such vehicles which
1771 has been paid and notice of payment on which has been received. The
1772 Commissioner of Motor Vehicles may immediately suspend or cancel
1773 all motor vehicle, snowmobile, all-terrain vehicle or vessel registrations
1774 issued in the name of any person (1) who has been reported as
1775 delinquent and whose registration was renewed through an error or
1776 through the production of false evidence that the delinquent tax on
1777 any motor vehicle or snowmobile had been paid, or (2) who has been
1778 reported by [a tax collector] the Commissioner of Revenue Services as
1779 having paid a property tax on a motor vehicle or snowmobile with a
1780 check which was dishonored by a bank and such tax remains unpaid.
1781 Any person aggrieved by any action of the [commissioner]
1782 Commissioner of Motor Vehicles under this section may appeal
1783 therefrom in the manner provided in section 14-134. For the purposes
1784 of this subsection, "paratransit vehicle" means a motor bus, taxicab or
1785 motor vehicle in livery service operated under a certificate of
1786 convenience and necessity issued by the Department of Transportation
1787 or by a transit district and which is on call or demand or used for the
1788 transportation of passengers for hire.

1789 (b) Notwithstanding the provisions of subsection (a) of this section,
1790 the Commissioner of Motor Vehicles, in consultation with the

1791 Treasurer and the Secretary of the Office of Policy and Management,
1792 may enter into an agreement with the [tax collector of any city, town,
1793 borough or other taxing district] Commissioner of Revenue Services
1794 whereby the commissioner shall collect any property tax or any
1795 installment thereof on a registered motor vehicle which remains
1796 unpaid from any person against whom such tax has been assessed
1797 who makes application for registration for such motor vehicle. Each
1798 such agreement shall include a procedure for the remission of taxes
1799 collected to the [city, town, borough or other taxing district,]
1800 Commissioner of Revenue Services on a regular basis. [, and may
1801 provide that a fee be paid by the city, town, borough or other taxing
1802 district to the commissioner to cover any costs associated with the
1803 administration of the agreement.] In the event an agreement is in
1804 effect, the [commissioner] Commissioner of Motor Vehicles shall
1805 immediately issue a registration for a motor vehicle owned by a person
1806 against whom such tax has been assessed upon receipt of payment of
1807 such tax and a service fee of two dollars, in addition to the fee
1808 prescribed for the renewal of the registration.

1809 (c) On and after March 1, 1989, any municipality may participate in
1810 a program administered by the Commissioner of Motor Vehicles to
1811 facilitate the payment of fines for parking violations. If any such
1812 municipality elects to participate in such program, it shall provide for a
1813 notice of violation to be served personally upon the operator of a
1814 motor vehicle who is present at the time of service. If the operator is
1815 not present, the notice shall be served upon the owner of the motor
1816 vehicle by affixing notice to said vehicle in a conspicuous place. In the
1817 case of any motor vehicle that is leased or rented by the owner, not
1818 more than thirty days after the initial notice of a parking violation for
1819 which a fine remains unpaid at such time, a second notice of violation
1820 shall be mailed to the address of record of the owner leasing or renting
1821 the motor vehicle to such operator. No fines or penalties shall accrue to
1822 the owner of such rented or leased vehicle for the violation for a period
1823 of sixty days after the second notice is mailed. Upon receipt of such
1824 notification, the owner of such rented or leased vehicle may notify the

1825 municipality as to whom the lessee was at the time of such issuance of
1826 the notice of violation, the lessee's address, motor vehicle operator's
1827 license number and state of issuance, and the municipality shall issue
1828 such notice of violation to such lessee. A participating municipality
1829 shall notify the commissioner of every owner of a registered motor
1830 vehicle who has unpaid fines for more than five parking violations
1831 committed within such municipality on and after March 1, 1989. Upon
1832 receipt of such notification, the commissioner shall not issue or renew
1833 the motor vehicle registration of such person until he receives
1834 notification from such municipality that the delinquent fines have been
1835 paid.

1836 (d) The provisions of subsection (c) of this section shall not apply to
1837 any person, firm or corporation engaged in the business of leasing or
1838 renting motor vehicles without drivers in this state with respect to any
1839 motor vehicle which is leased or rented. The commissioner shall adopt
1840 regulations, in accordance with chapter 54, to implement the
1841 provisions of subsection (c) of this section.

1842 (e) The tax collector of a city, town, borough or other district shall, at
1843 least once during each calendar month, notify the Commissioner of
1844 Motor Vehicles of any outstanding delinquent property tax payment or
1845 installment thereof for a registered motor vehicle or snowmobile. If a
1846 tax collector fails to provide such notice to the commissioner, the
1847 commissioner shall not be required to deny the issuance of a
1848 registration, pursuant to subsection (a) of this section, to the person
1849 against whom such tax has been assessed by said city or town, or by a
1850 borough or other taxing district located therein.

1851 (f) Any city, town, borough or other taxing district that notifies the
1852 commissioner of (1) a delinquency in accordance with subsection (a) of
1853 this section, or (2) an owner of a registered motor vehicle who has
1854 unpaid fines for more than five parking violations in accordance with
1855 subsection (c) of this section, may participate in a program to issue
1856 temporary registrations for passenger motor vehicles on behalf of the

1857 commissioner to persons whose registrations have been denied, and
1858 who subsequently make full payment to the city, town, borough or
1859 other taxing district for the amounts owed under said subsections. A
1860 participating city, town, borough or other taxing district shall issue
1861 such temporary registrations in accordance with subsection (i) of
1862 section 14-12, as amended by this act, and shall retain the fees
1863 authorized in subsection (n) of section 14-49 for such registrations. The
1864 commissioner may adopt regulations in accordance with chapter 54 to
1865 carry out the provisions of this subsection.

1866 Sec. 47. Section 14-33a of the general statutes is repealed and the
1867 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1868 *applicable to assessment years commencing on or after October 1, 2016*):

1869 When a taxpayer who was reported to the Commissioner of Motor
1870 Vehicles as delinquent in taxes by [a tax collector] the Commissioner of
1871 Revenue Services in accordance with section 14-33, as amended by this
1872 act, is no longer delinquent, the [tax collector] Commissioner of
1873 Revenue Services shall immediately notify the Commissioner of Motor
1874 Vehicles in accordance with guidelines and procedures established by
1875 the [commissioner] Commissioner of Motor Vehicles. [No tax collector
1876 shall] The Commissioner of Revenue Services shall not knowingly
1877 submit a false report to the Commissioner of Motor Vehicles that a
1878 motor vehicle tax is no longer delinquent pursuant to this section.

1879 Sec. 48. Subsection (c) of section 14-34a of the general statutes is
1880 repealed and the following is substituted in lieu thereof (*Effective*
1881 *October 1, 2016, and applicable to assessment years commencing on or after*
1882 *October 1, 2016*):

1883 (c) Notwithstanding any such agreement or plan, (1) any such
1884 commercial vehicle garaged at any fixed location or which leaves from
1885 and returns to one or more points within this state in the normal
1886 course of operations, shall be taxable in this state; [as personal
1887 property in the town where such vehicle is garaged;] (2) registration
1888 shall be denied any such vehicle if any [personal property] taxes are

1889 unpaid with respect to such vehicle, as provided in section 14-33, as
1890 amended by this act; (3) any such vehicle based in this state shall be
1891 subject to the provisions of sections 14-12, as amended by this act, 14-
1892 15, 14-15a, as amended by this act, 14-16a and chapter 247.

1893 Sec. 49. Section 14-163 of the general statutes is repealed and the
1894 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1895 *applicable to assessment years commencing on or after October 1, 2016*):

1896 (a) The commissioner shall compile information concerning motor
1897 vehicles [and snowmobiles subject to property taxation pursuant to
1898 section 12-71] and snowmobiles subject to the motor vehicle tax
1899 imposed under section 21 of this act using the records of the
1900 Department of Motor Vehicles and information reported by owners of
1901 motor vehicles and snowmobiles. [In addition to any other information
1902 the owner of a motor vehicle or snowmobile is required to file with the
1903 commissioner by law, such owner shall provide the commissioner with
1904 the name of the town in which such owner's motor vehicle or
1905 snowmobile is to be set in the list for property tax purposes, pursuant
1906 to section 12-71.] On or before December 1, [2004] 2015, and annually
1907 thereafter, the commissioner shall provide to [each assessor in this
1908 state] the Secretary of the Office of Policy and Management and the
1909 Commissioner of Revenue Services a list identifying motor vehicles
1910 and snowmobiles that are subject to [property taxation in each such
1911 assessor's town] the motor vehicle property tax pursuant to section 21
1912 of this act. Said list shall include the names and addresses of the
1913 owners of such motor vehicles and snowmobiles, and the vehicle
1914 identification numbers for all such vehicles for which such numbers
1915 are available.

1916 (b) On or before October 1, [2004] 2017, and annually thereafter, the
1917 commissioner shall provide to [each assessor in this state] the Secretary
1918 of the Office of Policy and Management and the Commissioner of
1919 Revenue Services a list identifying motor vehicles and snowmobiles [in
1920 each such assessor's town] that were registered subsequent to the first

1921 day of October of the assessment year immediately preceding, but
1922 prior to the first day of August in such assessment year, and that are
1923 subject to [property taxation] the motor vehicle property tax imposed
1924 pursuant to section 21 of this act on a supplemental list pursuant to
1925 section [12-71b] 24 of this act. In addition to the information for each
1926 such [vehicle and] snowmobile specified under subsection (a) of this
1927 section that is available to the commissioner, the list provided under
1928 this subsection shall include a code related to the date of registration of
1929 each such [vehicle or] snowmobile.

1930 [(c) No assessor or tax collector shall disclose any information
1931 contained in any list provided by the commissioner pursuant to
1932 subsections (a) and (b) of this section if the commissioner is not
1933 required to provide such information or if such information is
1934 protected from disclosure under state or federal law.]

1935 Sec. 50. Section 14-192 of the general statutes is repealed and the
1936 following is substituted in lieu thereof (*Effective October 1, 2016, and*
1937 *applicable to assessment years commencing on or after October 1, 2016*):

1938 (a) The commissioner shall be paid the following fees: (1) For filing
1939 an application for a certificate of title, twenty-five dollars; (2) for each
1940 security interest noted upon a certificate of title or maintained in the
1941 electronic title file pursuant to subsection (b) of section 14-175, ten
1942 dollars; (3) for each record copy search, twenty dollars; (4) for each
1943 assignment of a security interest noted upon a certificate of title or
1944 maintained in the electronic title file, ten dollars; (5) for an application
1945 for a replacement certificate of title, twenty-five dollars, provided such
1946 fee shall not be required for any such replacement certificate of title (A)
1947 which is requested on a form prepared and signed by the [assessor in
1948 any town] Commissioner of Revenue Services for purposes of such
1949 proof of ownership of a motor vehicle as may be required in
1950 accordance with section [12-71b] 24 of this act for purposes of the
1951 motor vehicle tax imposed pursuant to section 21 of this act, or (B) in
1952 connection with an application submitted by a licensed dealer in

1953 accordance with the provisions of subsection (c) of section 14-12 or
1954 section 14-61; (6) for an ordinary certificate of title issued upon
1955 surrender of a distinctive certificate, ten dollars; (7) for filing a notice of
1956 security interest, ten dollars; (8) for a certificate of search of the records
1957 of the Department of Motor Vehicles, for each name or identification
1958 number searched against, twenty dollars; (9) for filing an assignment
1959 of security interest, ten dollars; (10) for search of a motor vehicle
1960 certificate of title record, requested by a person other than the owner of
1961 such motor vehicle, twenty dollars; and (11) for a bond filing under
1962 section 14-176, twenty-five dollars.

1963 (b) If an application, certificate of title or other document required to
1964 be mailed or delivered to the commissioner under any provision of this
1965 chapter is not delivered to the commissioner within ten days from the
1966 time it is required to be mailed or delivered, the commissioner shall
1967 collect, as a penalty, an amount equal to the fee required for the
1968 transaction.

1969 (c) Motor vehicles leased to an agency of this state and motor
1970 vehicles owned by the state, an agency of the state, or a municipality,
1971 as defined in section 7-245, shall be exempt from the fees imposed by
1972 this section.

1973 Sec. 51. (NEW) (*Effective July 1, 2016*) The following terms, when
1974 used in sections 51 to 54, inclusive, of this act have the following
1975 meanings, unless the context otherwise requires:

1976 (1) "Administrative auditor" means the person selected pursuant to
1977 section 52 of this act;

1978 (2) "Average Fiscal Capacity" means the assessed value of all real
1979 property in all municipalities within the planning region combined,
1980 including property eligible for grants pursuant to sections 12-19a and
1981 12-20a of the general statutes, divided by the total population of all
1982 municipalities of the state combined;

1983 (3) "Base year" means the assessment year commencing on October
1984 1, 2013;

1985 (4) "Commercial and industrial property" means (A) real property
1986 used for the sale of goods or services, including, but not limited to,
1987 nonresidential living accommodations, dining establishments, motor
1988 vehicle services, warehouses and distribution facilities, retail services,
1989 banks, office buildings, multipurpose buildings wherein one or more
1990 occupations are conducted, commercial condominiums for retail or
1991 wholesale use, recreation facilities, entertainment facilities, airports,
1992 hotels and motels, and (B) real property used for production and
1993 fabrication of durable and nondurable man-made goods from raw
1994 materials or compounded parts. Commercial and industrial property
1995 includes the lot or land on which a building is situated and accessory
1996 improvements located thereon, including, but not limited to, pavement
1997 and storage buildings. Commercial and industrial property does not
1998 include real property located in an enterprise zone;

1999 (5) "Increase from base year" means the total assessed value of all
2000 commercial and industrial property within a municipality for the
2001 current year less the total assessed value of all commercial and
2002 industrial property within a municipality for the base year;

2003 (6) "Municipality" means any town, city, borough, consolidated
2004 town and city or consolidated town and borough;

2005 (7) "Municipal commercial industrial mill rate" means:

T1	.4 X increase from base year X regional mill rate	+	
T2	.6 X increase from base year X municipal mill rate	+	Municipal
T3	Total value X municipal mill rate	=	commercial
T4			industrial
T5	Total value		mill rate
T6			

2006 (8) "Municipal contribution to the area-wide tax base" means the
2007 increase from base year multiplied by forty per cent, then multiplied
2008 by the regional mill rate and then divided by one thousand;

2009 (9) "Municipal fiscal capacity" means the assessed value of all real
2010 property within a municipality, including property eligible for grants
2011 pursuant to section 1 of this act, and sections 12-19a and 12-20a of the
2012 general statutes, divided by the population of such municipality;

2013 (10) "Municipal distribution index" means:

$$\begin{array}{l} \text{T7} \\ \text{T8} \\ \text{T9} \end{array} \quad \begin{array}{c} \text{Municipal Population} \times \frac{\text{Average Fiscal Capacity}}{\text{Municipal Fiscal Capacity}} = \text{Municipal} \\ \text{Distribution Index} \end{array}$$

2014 (11) "Planning region" means a planning region of the state as
2015 defined or redefined by the Secretary of the Office of Policy and
2016 Management, or his or her designee, under the provisions of section
2017 16a-4a of the general statutes;

2018 (12) "Population" means the number of persons residing in a
2019 municipality according to the most recent federal decennial census,
2020 except that, in intervening years between such censuses, "population"
2021 means the number of persons according to the most recent estimate
2022 made, pursuant to section 19a-2a of the general statutes, by the
2023 Department of Public Health, with patients and inmates of state
2024 hospitals, institutions of correction, and other state institutions
2025 excluded;

2026 (13) "Regional mill rate" means the average mill rate of each
2027 municipality within its respective planning region as calculated by the
2028 administrative auditor for such planning region and verified by the
2029 Secretary of the Office of Policy and Management; and

2030 (14) "Total value" means the total assessed value of commercial and
2031 industrial property within a municipality for the current tax year.

2032 Sec. 52. (NEW) (*Effective July 1, 2016*) (a) On or before August first
2033 and each subsequent even-numbered year thereafter, the regional
2034 council of governments, established pursuant to section 4-124j of the
2035 general statutes, for each planning region shall meet and elect from
2036 among their number one member to serve as administrative auditor
2037 for a period of two years and until a successor is elected. If a majority
2038 is unable to agree upon a person to serve as administrative auditor, the
2039 Secretary of the Office of Policy and Management shall appoint one
2040 member from among the council's members. If the administrative
2041 auditor ceases to serve as a member within the planning region during
2042 the term for which elected or appointed, a successor shall be chosen in
2043 the same manner as provided in this subsection for the original
2044 selection, to serve for the unexpired term.

2045 (b) The administrative auditor shall utilize the staff and facilities of
2046 the planning region. The planning region shall be reimbursed for the
2047 marginal expenses incurred by its staff by contribution from each other
2048 municipality in the planning region in an amount which bears the
2049 same proportion of the total expenses as the population such
2050 municipality bears to the total population of the planning region. The
2051 administrative auditor shall annually, on or before February first,
2052 certify the amounts of total expense for the preceding calendar year,
2053 and the share of each municipality, to the treasurer or other fiscal
2054 officer of each municipality within the planning region. Payment shall
2055 be made by the treasurer or other fiscal officer of each municipality to
2056 the treasurer or other fiscal officer of the planning region on or before
2057 the succeeding March first.

2058 Sec. 53. (NEW) (*Effective July 1, 2016*) Notwithstanding any
2059 provision of any general statute, public act or special act, a
2060 municipality's municipal commercial industrial mill rate shall be the
2061 mill rate used to determine the amount of taxes imposed on
2062 commercial and industrial property within such municipality.

2063 Sec. 54. (NEW) (*Effective July 1, 2016*) There is established a regional

property tax base revenue sharing system. On and after the effective date of this section, the tax collector of each municipality within a planning region shall remit its municipal contribution to the area-wide tax base to the administrative auditor for the planning region in which such municipality is located. The administrative auditor shall distribute such revenue to each municipality within the planning region pursuant to subsection (b) of section 55 of this act. The revenue distributed to a municipality under this section shall be used by a municipality in the same manner and for the same purposes as the proceeds from taxes on real property levied by the municipality.

Sec. 55. (NEW) (*Effective July 1, 2016*) The administrative auditor of each planning region shall distribute the moneys remitted to such auditor pursuant to section 54 of this act to each municipality in an amount which bears the same proportion as such municipality's municipal distribution index bears to the total of all municipal distribution indices within such planning region.

Sec. 56. Section 47-3 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2015*):

[Each estate, given in fee tail, shall be an absolute estate in fee simple to the issue of the first donee in tail.] Any conveyance of real property in fee tail shall constitute a conveyance in fee simple.

Sec. 57. Sections 7-328b, 12-71b, 12-71c, 12-71d, 12-81c, 12-122a, 12-129s and 12-144a of the general statutes are repealed. (*Effective October 1, 2016*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2016</i>	New section
Sec. 2	<i>July 1, 2016</i>	12-19b
Sec. 3	<i>July 1, 2016</i>	12-19c
Sec. 4	<i>July 1, 2016</i>	12-20b(a)
Sec. 5	<i>July 1, 2016</i>	12-63h(a)

Sec. 6	July 1, 2016	12-64(b)
Sec. 7	July 1, 2016	3-55j(a) to (d)
Sec. 8	July 1, 2016	4b-38(g)
Sec. 9	July 1, 2016	4b-39
Sec. 10	July 1, 2016	4b-46
Sec. 11	July 1, 2016	10a-90
Sec. 12	July 1, 2016	10a-91(b)
Sec. 13	July 1, 2016	15-101dd
Sec. 14	July 1, 2016	22-26jj(c)
Sec. 15	July 1, 2016	22-26oo(c)
Sec. 16	July 1, 2016	22a-282
Sec. 17	July 1, 2016	23-30
Sec. 18	July 1, 2016	32-610
Sec. 19	July 1, 2016	32-666(a) and (b)
Sec. 20	July 1, 2016	12-62m(a)
Sec. 21	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	New section
Sec. 22	from passage	New section
Sec. 23	October 1, 2016	New section
Sec. 24	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	New section
Sec. 25	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	New section
Sec. 26	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	New section
Sec. 27	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	12-24b
Sec. 28	October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016	12-41

Sec. 29	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-43
Sec. 30	<i>October 1, 2016</i>	12-57
Sec. 31	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-71
Sec. 32	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(53)
Sec. 33	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81(74)
Sec. 34	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-81h
Sec. 35	<i>October 1, 2016</i>	12-95
Sec. 36	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-110
Sec. 37	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-112
Sec. 38	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-121f
Sec. 39	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-157(i)(1)
Sec. 40	<i>October 1, 2016</i>	12-169a

Sec. 41	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	12-195b
Sec. 42	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-12(i)
Sec. 43	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-15a(b)
Sec. 44	<i>October 1, 2016</i>	14-16(c) and (d)
Sec. 45	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33
Sec. 46	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33
Sec. 47	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-33a
Sec. 48	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-34a(c)
Sec. 49	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-163
Sec. 50	<i>October 1, 2016, and applicable to assessment years commencing on or after October 1, 2016</i>	14-192
Sec. 51	<i>July 1, 2016</i>	New section
Sec. 52	<i>July 1, 2016</i>	New section
Sec. 53	<i>July 1, 2016</i>	New section
Sec. 54	<i>July 1, 2016</i>	New section
Sec. 55	<i>July 1, 2016</i>	New section

Sec. 56	<i>October 1, 2015</i>	47-3
Sec. 57	<i>October 1, 2016</i>	Repealer section

Statement of Purpose:

To adjust the state grants in lieu of taxes for state-owned real property and property owned by private nonprofit colleges and hospitals.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. LOONEY, 11th Dist.; SEN. DUFF, 25th Dist.

S.B. 1